### THE CORPORATION OF THE TOWNSHIP OF WHITEWATER REGION

#### BY-LAW # 10-07-441

BEING a By-law to provide for the approval of the 2010 Budget, adoption of 2010 Tax Rates, Special Area Rates (Street Light) and to further provide for penalty and interest in default of payment thereof.

WHEREAS Section 290 of The Municipal Act, Chapter M. 45, R.S.O. 2001, provides that the Council of a local municipality shall adopt estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

**WHEREAS** Section 307 and 308 of the said Act requires tax rates to be established in the same proportion of tax ratios with exceptions, and;

**WHEREAS** the 2010 Budget for Municipal purposes is hereby adopted at \$6,372,319.00 with \$2,796,647.00 to be raised from the whole of the rateable property according to the last revised assessment roll of the Township and;

WHEREAS The Upper Tier (County of Renfrew) has passed By-Laws No. 42-10, 43-10, 44-10 and 45-10 to establish the County tax rate and education tax rates for commercial, industrial and pipeline property classes and to adopt optional tools for purposes of administering limits for the Commercial, Industrial and Multi-Residential Property Classes and these tax rates are included on Schedule "A" to this By-Law and;

WHEREAS the Provincial Government through Regulation 400/98 as amended has established the tax rates for school purposes on Residential and Farm, Multi Residential, Farmlands, Managed Forest and Pipeline property classes and these tax rates are included on Schedule "A" to this By-law;

**AND WHEREAS** Section 345(1),(2),(3) provide for penalties for non-payment of taxes and interest on tax arrears;

**AND WHEREAS** Section 343(4) and (5) as amended allows for billing of a class of real property separately from other classes of real property for the year 2010 and for the issuing of separate bills for separate classes of real property for 2010;

**NOW THEREFORE** the Council of the Corporation of the Township of Whitewater Region hereby enacts as follows:

- 1. For the year 2010, the tax rates shown on Schedule "A" to this By-law shall be levied upon the whole of the assessment in each property class shown on Schedule "A" to this By-law.
- 2. For the year 2010, the tax rates shown on Schedule "B" to this Bylaw shall be levied upon the whole of the assessment in each property class identified on By-law 01-08-41 for Street Light purposes.
- 3. For the year 2010, the tax rates include a calculation to apply a municipal budgeting tax increase to the Industrial and Large Industrial classes equal to 50% of any tax rate increase levied to the residential class.
- 4. For payments in lieu of taxes due to the Township, the actual amount due shall be based on the assessment roll and the tax rates for the year 2010.
- 5. Any amounts levied by the interim levy By-law 10-01-413 for 2010 shall be deducted from the amounts levied by this By-law.

- That every owner of rateable property in the Township of Whitewater 6. Region shall be taxed according to the tax rates on Schedule "A" of this By-law, and for rateable properties in the Residential and Farm Class (RT), Farmland Class (FT), Managed Forest Class (TT) and Pipeline Property class (PT) such tax shall become due and payable in two installments as follows, the final levy rounded upwards to the next whole dollar shall become due and payable on the 31st day of August, 2010 and the balance of the final levy shall become due and payable on the 29th day of October, 2010 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default, and that for every owner of rateable properties in the Commercial Occupied Class (CT), Commercial Vacant Unit/Excess Land Class (CU), Commercial Vacant Land Class (CX), Multi-Residential (MT), Industrial Occupied Class (IT), Industrial Vacant Unit/Excess Land Class (IU), Industrial Vacant Land Class (IX), Large Industrial Occupied Class (LT), Large Industrial Vacant Unit/Excess Land Class (LU), Large Industrial Vacant Land Class (LX) and mixed class properties, such tax shall become due and payable in two installments as follows, the final levy rounded upwards to the next whole dollar shall become due and payable on the 31st day of August, 2010 and the balance of the final levy shall become due and payable on the 29<sup>th</sup> day of October, 2010 and non payment of the amount, as noted on the dates stated in accordance with this section shall constitute default.
- 7. On all taxes of the levy, which are in default a penalty of (1½) one and one quarter per cent shall be added on the 1<sup>st</sup> day of each and every month the default continues, until December 31<sup>st</sup>, 2010.
- 8. On all taxes in default on January 1<sup>st</sup>, 2011, interest of (1¼) one and one quarter per cent shall be added on the 1<sup>st</sup> day of each and every month the default continues.
- 9. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
- 10. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
- 11. That taxes are payable at the Township of Whitewater Region, Box 40, 44 Main Street, Cobden, Ontario or at the Bank of Nova Scotia, Pembroke, Beachburg, Cobden, through telebanking with all major banks or Pre-Authorized Payment arranged through the Township of Whitewater Region.
- 12. Schedule "A" and Schedule "B" attached hereto shall form a part of this By-law.
- 13. Bylaw 10-06-433 is hereby repealed.

Read a **FIRST** and **SECOND** time this 7<sup>th</sup> day of July, 2010

Read a THIRD time and FINALLY passed this 7<sup>th</sup> day of July, 2010

MAYOR RATE

CAO/Clerk

#### Schedule "A"

# TAX RATES FOR YEAR 2010 TOWNSHIP OF WHITEWATER REGION

			WHITEWATER REGION TAX	RENFREW COUNTY	EDUACATION TAX RATE	TOTAL 2010 TAX
PROPER'	TY CLASS		RATE	TAX RATE		RATE
Residentia	l/Farm	RT	0.00509476	0.00413359	0.00241000	0.01163835
Multi-Resi	dential	МТ	0.00990218	0.00803405	0.00241000	0.02034623
Commerc	ial (Occupied)	СТ	0.00924547	0.00750123	0.01637399	0.03312069
Commerc	ial (Vacant Units/Excess Land)	CU	0.00647183	0.00525086	0.01146179	0.02318448
Commerc	ial (Vacant Land)	СХ	0.00647183	0.00525086	0.01146179	0.02318448
Industrial	(Occupied)	IT	0.01438370	0.01214937	0.02450000	0.05103307
Industrial	(Vacant Units/Excess Land)	IU	0.00934941	0.00789709	0.01592500	0.03317150
Industrial	(Vacant Land)	iX	0.00934941	0.00789709	0.01592500	0.03317150
Large Inc	lustrial (Occupied)	LT	0.01794468	0.01515720	0.02450000	0.05760188
Large Inc	ustrial (Vacant Units/Excess Land)	LU	0.01166404	0.00985218	0.01592500	0.03744122
Pipeline		PT	0.00679030	0.00550925	0.01323527	0.02553482
Farmland	5	FT	0.00127369	0.00103340	0.00060250	0.00290959
Manageo	Forest	П	0.00127369	0.00103340	0.00060250	0.00290959

Schedule "B"

## STREET LIGHT AREA RATES FOR YEAR 2010 TOWNSHIP OF WHITEWATER REGION

PROPERTY CLASS		BEACHBURG	COBDEN	FORESTERS FALLS	HALEY STATION	HALEY TOWNSITE	LaPASSE	SPRINGFIELD DRIVE	WESTMEATH
		:B59	C51	F49	H49	THS & SST	L58	S49	W58
Residential/Farm		0.00024423	0.00053334	0.00091380	0.00145891	0.00165411	0.00056036	0.00040809	0.00074423
Multi-Residential		0.00047469	0.00103661	0.00177605	0.00283553	0.00321493	0.00108911	0.00079317	0.00144649
Commerical (Occupied)		0.00044320	0.00096786	0.00165826	0.00264748	0.00300171	0.00101688	0.00074056	0.00135056
Commercial (Vacant Units/Excess Land)		0.00031024	0.00067750	0.00116079	0.00185323	0.00210120	0.00071182	0.00051839	0.00094539
Commercial (Vacant Land)		0.00031024	0.00067750	0.00116079	0.00185323	0.00210120	0.00071182	0.00051839	0.00094539
Industrial (Occupied)		0.00072471	0.00158261	0.00271154	0.00432907	0.00490830	0.00166277	0.00121094	0.00220839
Industrial (Vacant Units/Excess Land)		0.00047106	0.00102870	0.00176250	0.00281389	0.00319040	0.00108080	0.00078711	0.00143546
Industrial (Vacant Land)		0.00047106	0.00102870	0.00176250	0.00281389	0.00319040	0.00108080	0.00078711	0.00143546
Large Industrial (Occupied)		0.00090413	0.00197442	0.00338284	0.00540082	0.00612345	0.00207443	0.00151074	0.00275513
Large Industrial (Vacant Units/Excess Land)		0.00058768	0.00128337	0.00219884	0.00351053	0.00398024	0.00134838	0.00098198	0.00179083
Pipeline		0.00032551	0.00071084	0.00121791	0.00194443	0.00220460	0.00074685	0.00054390	0.00099192
Farmlands		0.00006106	0.00013334	0.00022845	0.00036473	0.00041353	0.00014009	0.00010202	0.00018606
Managed Forest		0.00006106	0.00013334	0.00022845	0.00036473	0.00041353	0.00014009	0.00010202	0.00018606