

# The Corporation of the Township of Whitewater Region

## By-law Number 19-06-1177

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### **Being a by-law to provide for the adoption of 2019 Tax Rates and to further provide for penalty and interest in default of payment**

**Whereas**, Section 290 of *The Municipal Act, 2001 S.O. 2001 c.25*, provides that the Council of a local municipality shall adopt estimates for the year and pass a by-law to levy a separate tax rate on the assessment in each property class; and

**Whereas**, Section 307 and 308 require tax rates to be established in the same proportion of tax ratios with exceptions; and

**Whereas**, the County of Renfrew has passed by-laws to establish the County tax rates 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 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;

#### **Now therefore Council of the Corporation of the Township of Whitewater Region enacts as follows:**

1. That for the year 2019, 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. That 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 2019.
3. That any amounts levied by the interim levy shall be deducted from the amounts levied by this by-law.
4. That every owner of rateable property in the Township of Whitewater Region shall be taxed according to the tax rates on Schedule "A" of this by-law, and such taxes shall become due and payable in two installments as follows, the first installment being 50% of the final levy shall become due and payable on the 30th day of August, 2019 and the balance of the final levy rounded to the whole dollar shall become due and payable on the 31st day of October, 2019 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
5. That on all taxes of the levy, which are in default a penalty of (1¼) one and one quarter per cent shall be added on the 1st day of each and every month the default continues, until December 31st, 2019.
6. That on all taxes in default on January 1st, 2020, interest of (1¼) one and one quarter per cent shall be added on the 1st day of each and every month the default continues.

7. That 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.
8. That 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.
9. 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.
10. That Schedule "A" attached hereto shall form a part of this by-law.
11. That By-laws 18-05-1070 is hereby repealed.
12. This by-law shall come into force and take effect upon the date of the passage of the County of Renfrew by-laws to establish the County tax rates and to adopt optional tools for purposes of administering limits for the Commercial, Industrial and Multi-Residential Property Classes.

**Read a first, second and third time and finally passed this 5th day of June, 2019.**

  
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**Michael Moore, Mayor**

  
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**Carmen Miller, Clerk**

**Schedule "A"**

<b>TAX RATES FOR YEAR 2019 TOWNSHIP OF WHITEWATER REGION</b>					
<b>PROPERTY CLASS</b>		<b>WHITEWATER REGION TAX RATE</b>	<b>COUNTY OF RENFREW TAX RATE</b>	<b>EDUCATION TAX RATE</b>	<b>TOTAL 2019 TAX RATE</b>
RESIDENTIAL/FARM	RT	0.00630057	0.00363878	0.00161000	<b>0.01154935</b>
NEW MULTI-RESIDENTIAL	NT	0.00630057	0.00363878	0.00161000	<b>0.01154935</b>
MULTI-RESIDENTIAL	MT	0.01224579	0.00707234	0.00161000	<b>0.02092813</b>
COMMERCIAL - OCCUPIED	CT	0.01143364	0.00660330	0.01290000	<b>0.03093694</b>
COMMERCIAL - NEW CONST	XT	0.01143364	0.00660330	0.01030000	<b>0.02833694</b>
COMMERCIAL - EXCESS LAND	CU	0.01143364	0.00660330	0.01290000	<b>0.03093694</b>
COMM EXCESS LAND - NEW CONST.	XU	0.01143364	0.00660330	0.01030000	<b>0.02833694</b>
COMMERCIAL - VACANT LAND	CX	0.01143364	0.00660330	0.01290000	<b>0.03093694</b>
INDUSTRIAL - OCCUPIED	IT	0.01720215	0.01029569	0.01290000	<b>0.04039784</b>
INDUSTRIAL - NEW CONSTRUCTION	JT	0.01720215	0.01029569	0.01030000	<b>0.03779784</b>
INDUSTRIAL - EXCESS LAND	IU	0.01720215	0.01029569	0.01290000	<b>0.04039784</b>
INDUSTRIAL - VACANT LAND	IX	0.01720215	0.01029569	0.01290000	<b>0.04039784</b>
LARGE INDUSTRIAL- OCCUPIED	LT	0.0214609	0.01284461	0.01290000	<b>0.04720551</b>
LARGE INDUSTRIAL- EXCESS LAND	LU	0.0214609	0.01284461	0.01290000	<b>0.04720551</b>
PIPELINES	PT	0.0083974	0.00484977	0.01030000	<b>0.02354717</b>
FARMLANDS	FT	0.00157514	0.00090970	0.00040250	<b>0.00288734</b>
MANAGED FORESTS	TT	0.00157514	0.00090970	0.00040250	<b>0.00288734</b>