THE CORPORATION OF THE TOWN OF PELHAM

BY-LAW NO. 1406 (1991)

Being a by-law to adopt estimates of all sums required during the year and to strike the rates of taxation for the year 1991.

WHEREAS Council of the Corporation of the Town of Pelham has in accordance with the Municipal Act considered the estimates of the municipality and of the Boards & Commissions of the municipality for the year 1991.

AND WHEREAS the Assessment Roll made in 1990 upon which the 1991 taxes are to be levied contains the assessment of each of the bodies for which it is necessary to levy rates as set out on Pages 7 & 8 of Schedule "A";

AND WHEREAS Council is desirous of establishing a common mill rate for municipal general and regional purposes;

AND WHEREAS Council deems it necessary to provide special rates for water areas, sewer areas and local improvements;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF PELHAM ENACTS AS FOLLOWS:

- (1) THAT the estimates as set out in Schedule "A" attached hereto and forming part of this by-law be adopted as the 1991 Revenue Fund Budget for the Town of Pelham.
- (2) THAT the mill rates for the year 1991 be as set out on Page 1 of Schedule "A" attached hereto and forming part of this by-law.
- (3) THAT the taxes shall become due and payable on the 17th. day of June, 1991 at this date shall be the date of demand and shown of the tax bills as the billing date; however, pursuant to provisions of the Municipal Act, the taxes may be paid in installments as follows:

- (a) 1st. and 2nd. installments shall be equal to the installments on the interim bill, which are due February 28th. and April 30th., 1991 pursuant to By-law #746 (1982) as amended, and they shall be deducted from the final bill.
- (b) 3rd. and 4th. installments are the balance of the bill divided by two and are due and payable on the 31st. day of July, 1991 and the 30th. day of September, 1991 respectively.
- (c) in default of payment of any installment billed in(a) or (b) the subsequent installment or installmentsshall forthwith become payable.
- (4) THAT there shall be imposed a penalty for non-payment of taxes on the due date or any installment thereof, the amount of 1 1/4% of the amount due and unpaid on the first day of default and an additional penalty of 1 1/4% shall be added on the first day of each calendar month thereafter on which default continues, but not after the end of the year in which taxes are levied.
- (5) THAT the Collector is hereby authorized to mail or cause to be mailed, the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given according to the last revised assessment roll of the municipality.
- (6) THAT all current taxes are payable at the Municipal Offices, 20 Pelham Town Square, Fonthill; or, The Royal Bank of Canada, Fonthill and Fenwick Branch; Canadian Imperial Bank of Commerce, Fonthill Branch; Toronto-Dominion Bank, Fonthill Branch; National Trust, Fonthill Branch and the Niagara Credit Union Limited, Fonthill Branch and for the purpose of this by-law, these other agencies are deemed to be an agent for the collector of taxes.

- (7) THAT the Collector and Treasurer are hereby empowered to accept payments from time to time on account of any taxes due.
- THAT this by-law shall come into force and take effect upon the date of final reading thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED BY COUNCIL THIS 21st. DAY OF MAY, 1991 A.D.

MAYOR MAYOR Sackett