

THE CORPORATION OF THE
TOWN OF PELHAM

BY-LAW #2092 (1999)

Being a by-law to adopt the estimates for the year
1999 and to set the rates of taxation for the year 1999.

WHEREAS Section 367 of the Municipal Act, R.S.O. 1990, Chapter M.45, as amended, provides that the Council of a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Section 368 of the Municipal Act, R.S.O. 1990, Chapter M.45, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class in the local municipality rateable for local municipal purposes;

AND WHEREAS Section 362 and 363 of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS Section 1 of the Corporation of the Regional Municipality of Niagara By-law Number 9053-98 establishes tax ratios for all municipalities within the Regional Municipality of Niagara for the year 1998;

AND WHEREAS pursuant to the Regional Municipality of Niagara By-law Number 87-1999, the Regional Municipality of Niagara passed a by-law to adopt estimates of all sums required by The Regional Municipality of Niagara for the purposes of the Regional Corporation and to provide a levy on area municipalities;

AND WHEREAS pursuant to The Regional Municipality of Niagara By-law Number 87-1999, the Regional Municipality of Niagara passed a by-law to direct the Council of the Town of Pelham to levy specified tax rates on the assessment for school purposes;

AND WHEREAS it is necessary for the Council of the Corporation of the Town of Pelham, pursuant to the Municipal Act, to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the Town of Pelham the sums set forth for various purposes in Schedule "A" hereto attached for the current year;

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AND WHEREAS pursuant to By-law #2068 (1999), an interim levy was made before the adoption of the estimates for the current year and interim bills were sent only to taxpayers in the Residential, Farmland, Managed Forest and Pipeline classes;

WHEREAS as a result of Bill 79, local municipalities are prevented from issuing 1999 final tax bills to taxpayers in the commercial, industrial and multi-residential classes without including the 10-5-5 rebates/clawback adjustments for 1998 and 1999 and since these amounts cannot be determined without the Province of Ontario OPTA software (to be available sometime in late June or early July 1999), it is deemed expedient to run separate final billing processes for residential, farmlands, managed forests and pipeline tax bills and those bills affected by the 10-5-5 cap;

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

- (1) THAT the estimates for the current year as set out in Schedule "A" attached to and forming part of this by-law be adopted.
- (2) THAT for 1999, the Corporation of the Town of Pelham shall levy upon the whole rateable properties, the rates of taxation on the current value assessment for general purposes as set out in Schedule "B" attached to and forming part of this by-law.
- (3) THAT for 1999, the Corporation of the Town of Pelham shall levy upon the rateable properties within the special areas the rates of taxation as set out in Schedule "C" attached to and forming part of this by-law.
- (4) THAT the levy provided for in Schedule "A" attached to this by-law for Residential, Farmlands, Managed Forests and Pipeline classes shall be reduced by the amount of the interim levy for 1999 and the balance shall be due and payable in two installments - July 30th., 1999 and September 30th., 1999. That the due dates for Multi-Residential, Commercial and Industrial classes be set by by-law at a later date.
- (5) THAT for payments-in-lieu of taxes due to the Corporation of the Town of Pelham, the actual amount due to the Corporation of the Town of Pelham shall be based on the assessment roll and the tax rates for the year 1999.
- (6) THAT for the railway rights-of-way and electrical corridors, taxes due to the Corporation of the Town of Pelham in accordance with the regulations as established by the Minister of Finance, pursuant to the Municipal Act, R.S.O. 1990, Chapter M.45, as amended, the actual amount due to the Corporation of the Town of Pelham shall be based on the assessment roll and tax rates for the year 1999 as approved by regulation.

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- (7) THAT a penalty of 1.25% of the amount of each installment shall be imposed on the first day of default and on the first day of each calendar month thereof in which default continues until taxes are paid as prescribed by Subsections 399 (3) and 419 (1) of the Municipal Act, R.S.O. 1990, Chapter M.45, as amended.
- (8) THAT the Treasurer of the Corporation of the Town of Pelham is authorized to deliver or mail each tax notice to the address of each ratepayer at the last known address shown in the last revised assessment roll for the Town no later than 21 days prior to the first installment of the Final Tax Bill.
- (9) THAT this by-law shall come into force and effect upon the final day of passing thereof.

READ A FIRST, SECOND AND THIRD TIME
AND FINALLY PASSED BY COUNCIL THIS
21ST. DAY OF JUNE, 1999 A.D.



MAYOR



CLERK