

THE CORPORATION OF THE
TOWN OF PELHAM
BY-LAW #2142 (2000)

Being a by-law to provide for an interim tax levy of taxes before the estimates are adopted for the year 2000.

WHEREAS Section 370 (1) of **the Municipal Act**, Chapter M.45, R.S.O. 1990, as amended by the Fair Municipal Act 1997 No. 2 provides that for 1999 and subsequent years, the Council of a local municipality, before the adoption of the estimates for the year, may pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 370 (4) of the aforesaid Act provides that taxes under Subsection (1) shall be levied on the assessment according to the assessment roll for taxation in the previous year as most recently revised before the by-law is passed or a preliminary assessment roll provided by the Assessment Commissioner for the purpose;

AND WHEREAS Section 447.30 (1) of **the Municipal Act**, Chapter M.45, R.S.O. 1990, as amended, provides that the following apply instead of Section 370, for 1999 and 2000, with respect to properties (capped classes) to which this Part applies:

1. The Council of a local municipality, before the adoption of the estimates for the year, may pass a by-law levying taxes on the assessment in the frozen assessment listing, as most recently revised, for property in the municipality rateable for local municipality purposes.
2. The taxes to be levied under paragraph 1 shall be determined by applying:
 - (I) a mill rate to the commercial assessment and business assessment, as set out in the frozen assessment listing, and
 - (II) a mill rate to the vacant commercial assessment and non-business assessment, as set out in the frozen assessment listing.
3. The mill rate applied under subparagraph (I) of paragraph 2 shall not exceed the prescribed percentage (or 50 per cent if no percentage is prescribed) of the adjusted commercial mill rate, determined under Section 447.16, that was applicable to the property for the previous year or that would have applied to the property for the previous year if this Part had applied.
4. The mill rate applied under subparagraph (II) of paragraph 2 shall not exceed the prescribed percentage (or 50 percent if no percentage is prescribed) of the adjusted residential mill rate, determined under Section 447.16, that was applicable to the property for the previous year or that would have applied to the property for the previous year if this Part had applied.

5. A by-law under paragraph 1 may provide for the levying of taxes on assessment added to the frozen assessment listing after the by-law is passed.
6. Subsections 370 (2), (5), (6) and (7.1) apply, with necessary modifications, with respect to a by-law under paragraph 1.
7. Paragraph 4 applies, with necessary modifications, with respect to the mill rate applied under paragraph 5 of Section 447.21 to determine the taxes levied under paragraph 1;

AND WHEREAS Ontario Regulation 602/99 being a Regulation to Amend Ontario Regulation 7/99 made under The Municipal Act amends Section 22 of the Regulation by adding the following subsections:

(1.1) The application of Section 447.30 of the Act, as it applies under Section 447.54 of the Act, is varied, with respect to 2000, in accordance with the following:

1. A by-law under paragraph 1 of subsection 447.30 (1) of the Act shall provide for taxes to be limited in accordance with the following:

(I) if the taxes levied under paragraph 1 of Subsection 447.30 (1) of the Act would otherwise exceed 50 per cent of the final 1999 taxes, the taxes levied under paragraph 1 of Subsection 447.30 (1) of the Act shall be reduced to 50% of the final 1999 taxes.

(II) if the taxes levied in 1999 were for only part of the year because assessment was added to the collector's roll during the year, the final 1999 taxes shall be deemed, for the purposes of subparagraph (I), to be equal to what the final taxes would have been if the 1999 taxes had been levied for an entire year.

(III) Subparagraph (I) does not apply with respect to a parcel if no taxes were levied on the parcel in 1999.

Under Subsection 370 (7.1) of the Act, as that subsection applies under Section 447.54 of the Act, the Council of a municipality shall not adjust taxes so that they exceed what they are limited to under paragraph 1.

(1.2) In this Section,

"Final 1999 taxes" means the taxes levied for 1999 on a property

AND WHEREAS under Section 399 (1) of **The Municipal Act**, R.S.O. 1990, as amended, Council may, by by-law, require the payment of taxes to be made into the office of the Treasurer or Collector any day or days to be named therein, in bulk or by installments, and may provide that on the punctual payment of any installment, the time for payment of the remaining installment or installments shall be extended to a day or days to be named, or may provide that in default of payment of any installment by the day named for payment thereof, the subsequent installment or installments shall forthwith become payable;

AND WHEREAS under Section 399 (8) of **The Municipal Act**, R.S.O. 1990, as amended, Council may, by by-law, direct that monies payable to the municipality for taxes or rates shall be paid to the Collector of Taxes or by the person charged with the payment into any financial institution within the Town of Pelham, to the credit of the Treasurer of the municipality;

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


1. THAT an interim tax levy at the following rates are hereby imposed and levied on the whole of the assessment for real property in the following classes, according to the last revised assessment roll:

	<u>Tax Rate</u>
Residential	0.007756445
Farmlands	0.001939115
Managed Forests	0.001939115
Pipelines	0.016405085
Commercial	50% of the final 1999 taxes
Industrial	50% of the final 1999 taxes
Multi-Residential	50% of the final 1999 taxes

2. THAT the said sums levied under the authority of this by-law shall be interim levies pursuant to Subsection 370 (1) of The Municipal Act as so amended, and shall be deducted from the amount of the final tax levy.
3. THAT all sums payable to the Town of Pelham shall become due and payable in two (2) installments as follows: - 50 percent of the interim levy shall become due and payable on or before the 29th. day of February, 2000 and the balance of the interim levy shall become due and payable on or before the 28th. day of April, 2000, and non-payment of the amount on the dates stated in accordance with this section shall constitute default and any subsequent installments shall forthwith become payable.

4. 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.
5. THAT all taxes levied and collected under this by-law be paid into the Office of the Treasurer or Collector, or any financial institution within the Town of Pelham. Payment must be received at Town Hall on or before the due date.
6. THAT Council authorize the Treasurer and the Collector of Taxes to accept part payment from time to time on account of any taxes due which are levied in accordance with this by-law and to give a receipt for such part payment.

READ A FIRST, SECOND AND THIRD TIME
AND FINALLY PASSED BY COUNCIL THIS
7th. DAY OF FEBRUARY, 2000 A.D.


MAYOR


CLERK