

THE CORPORATION OF THE  
TOWN OF PELHAM  
BY-LAW #2542 (2003)

Being a by-law for the purpose of cancellation, reduction or refund of taxes levied for local municipal and school purposes of 2003 omitted assessment for campgrounds.

WHEREAS the Minister of Finance issued Ontario Regulation 390/03 on October 30, 2003 which provides authority to issue omitted assessment on trailers for 2003 as it would not apply for any part or all of 2001 or 2002;

AND WHEREAS the Municipal Property Assessment Corporation (MPAC) issued omitted assessments in early November, 2003 for those campgrounds whose assessments have been completed for assessable trailers, effective January 1, 2003;

AND WHEREAS Section 365 of the Municipal Act, S.O. 2001, c.25 authorizes the Council of the local municipality, in any year, to pass a by-law to provide for the cancellation, reduction or refund of taxes levied for local municipal and school purposes in the year in respect of an eligible property of any person who makes an application in that year for relief and whose taxes are considered by Council to be unduly burdensome, as defined in the by-law;

AND WHEREAS the subject property for campgrounds is considered to be eligible property being classified in the residential property class;

AND WHEREAS unduly burdensome is defined for the purpose of this by-law to be for new taxes authorized by Ontario Regulation 390/03 at the end of the 2003 taxation year on omitted assessment for trailers in campgrounds where the said new tax is levied on the owners of campgrounds for assessed trailers situate on the campground and for which it is not fair or reasonable for the campground to collect such new tax from customers at the end of the seasonal year;

AND WHEREAS the Town of Pelham has provided notice and a request to the Regional Municipality of Niagara to pass a by-law to provide a similar cancellation, reduction or refund of taxes levied for upper tier purposes;

AND WHEREAS in the event that the Regional Municipality of Niagara does not pass a similar by-law, the campground owners will be responsible to pay the levy for the upper tier municipality's share;

AND WHEREAS the Council has deemed it expedient that the new omitted tax levy for 2003 imposed on trailers in campgrounds be cancelled under Section 365 of the Municipal Act, S.O. 2001, c.25;

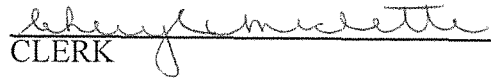
NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF PELHAM ENACTS AS FOLLOWS:

- (1) THAT the new omitted tax levy for 2003 on the assessment of trailers in campgrounds as a result of Ontario Regulation 390/03 is hereby cancelled pursuant to Section 365 of the Municipal Act, S.O. 2001, c.25.

- (2) THAT the Regional Municipality of Niagara be requested to pass a by-law to provide a similar cancellation of taxes levied for upper tier purposes.
- (3) THAT the Minister of Finance be requested to amend Ontario Regulation 390/03 to include 2003 as exempt from any omitted assessment for trailers.
- (4) THAT this by-law shall come into force and take effect from the date of the final passing thereof.

READ A FIRST, SECOND AND THIRD TIME  
AND FINALLY PASSED BY COUNCIL THIS  
22<sup>nd</sup>. DAY OF DECEMBER, 2003 A.D.

  
MAYOR

  
CLERK