THE CORPORATION OF THE

TOWN OF PELHAM

BY-LAW #3496 (2014)

Being a by-law to set the rates of taxation for the year 2014.

WHEREAS Section 312 of the Municipal Act, S.O. 2001, c.25, as amended, provides that the Council of a local municipality shall, each year, 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 307 and 308 of the said Act requires tax rates to be established in the same proportion to tax ratios;

AND WHEREAS tax ratios for prescribed property classes for the 2014 taxation year have been set by the Regional Municipality of Niagara;

AND WHEREAS the Regional Municipality of Niagara has by by-law set the tax rates, pending tax ratios and tax rate reductions for Region, Waste Management and Education purposes;

AND WHEREAS the Council of the Corporation of the Town of Pelham passed By-law #3463(2014) to adopt estimates of all sums required by the Corporation for the year 2014;

AND WHEREAS the 2014 adjustments for the capped classes have been determined;

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;

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

(1) THAT for 2014, 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 "A" attached hereto and forming part of this by-law.

(2) THAT the levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim tax levy for 2014 and the balance shall be due and payable in two instalments – June 30th, 2014 and September 30th, 2014.

(3) THAT a penalty of 1.25% of the amount of each instalment 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 345 (1), (2) & (3) of the Municipal Act, S.O. 2001, c.25.

(4) THAT the Treasurer of the Corporation of the Town of Pelham shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the treasurer in writing to send the bill to another address, in which case it shall be sent to that address, at least 21 days before any taxes shown on the tax bill are due.

(5) THAT all monies raised, levied or collected under authority of this by-law shall be paid into the hands of the Town Treasurer, to be applied and paid to such persons and corporations and in such manner as the laws of Ontario and the by-laws or resolutions of the Council direct.

(6) 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
5th DAY OF MAY, 2014 A.D.

MAYOR D. AUGUSTYN

TOWN CLERK NANCY J. BOZZATO