

THE CORPORATION OF THE TOWNSHIP OF CHAMBERLAIN

BY-LAW No. 2017-08

Being a by-law to provide for the adoption of current estimates and tax rates for the 2017 year, and further to provide for penalty and interest in default of payment thereof.

WHEREAS Section 312 (2) of The Municipal Act, S.O. 2001, Chapter 25, provides that for the purposes of raising the general local municipality levy, 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 (1) of the said Act provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the **Assessment Act** according to the amounts assessed and not upon one or more kinds of property assessment or in different proportions;

AND WHEREAS Section 308 (2) of the said Act requires that a set of tax ratios for every municipality shall be established in accordance with this section;

AND WHEREAS Council has established the tax ratios by By-law No. 2017-05;

AND WHEREAS Section 290 (1) of the said Act provides for the preparation and adoption of a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS education rates are provided in various regulations of the Province of Ontario;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

NOW THEREFORE the Council of the Corporation of the Township of Chamberlain hereby enacts as follows:

1. **THAT** the estimates for the 2017 year are hereby adopted and that the 2017 levy for municipal purposes set at \$ 533,620.00 is hereby established and adopted as a formal policy of this Council as set out in Schedule "A" to this By-law, which is attached hereto and forms part of this By-law.
2. **THAT** the tax rates for the 2017 year for municipal and education purposes be hereby established and set as set out in Schedule "A" to this By-law, which is attached hereto and forms part of this By-law.
3. **NOT WITHSTANDING** the provisions of clause 2 of this By-law, any additional taxes payable as a result of additions to the roll pursuant to the Assessment Act, shall be that portion of the amount of taxes which have been levied for the current year if the assessment had been in the usual way, and that portion shall in the ratio that the number of months remaining in the current year, after the month in which the notice provided for herein, is delivered or sent, bears to the number twelve (12), and shall be entered in the Collector's Roll and collected in the same manner as if the assessment had been made in the usual way and more particularly described as follows:
 - (a) IF the assessment has been added to the Collector's Roll after the 30th of the month, the tax shall be due and payable in one installment on the 30th day of the month following the day of entry of the assessment in the Collector's Roll.

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4. **THAT** every owner of lands shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 31st day of August 2017.
5. **THAT** any interim taxes that have been levied prior to the passing of this By-law shall be shown as a reduction of the tax levy established herein.
6. **THAT** non-payment of the amount on all taxes of the levy, as noted, on the due dates stated in accordance with this By-law constitutes default. On all taxes of the levy which are in default after the due date of August 31st, 2017 a penalty of one and one quarter percent (1.25 %) per month shall be added on the first day of each and every calendar month that the default continues, until December 31st, 2017.
7. **THAT** on all taxes in default on January 1st, 2017, interest at the rate of one and one quarter percent (1.25%) per month shall be added on the first day of each and every calendar month or fraction thereof in which the default continues.
8. **THAT** all penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
9. **THAT** in respect to the payment of taxes by tenants of lands owned by the Crown or in which the Crown has an interest, provision is hereby provided that where such tenant has been employed either within or outside the municipality by the same employer for not less than thirty (30) days, such employer shall pay over to the Treasurer or the Collector on demand out of any wages, salary or other remuneration due to such employee, the amount then payable for taxes under this By-law and any such payment for payment of taxes shall relieve the employer from any liability to the employee for the amount so paid.
10. **THAT** the collector be authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such payment, provided the acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable in respect to the non-payment or default of any taxes or any class of taxes or of any installment thereof.
11. **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 to whom such notice is required to be given, a written or printed notice specifying the amount of taxes payable.
12. **THAT** the taxes are due and payable to the Township of Chamberlain at the Municipal Office, #467501 Chamberlain Road 5, or by mail to #467501, Chamberlain Road 5, RR 3, Englehart, Ontario, POJ 1H0 or by electronic banking at financial institutions whereby an agreement exists with the Municipality.
13. **THAT** if any section or portion of this By-law or of the Schedule "A" to this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Township of Chamberlain that all remaining sections and portions of this By-law and Schedule "A" to this By-law continue in force and effect.

READ A FIRST, SECOND AND THIRD TIME, AND FINALLY PASSED THIS 7TH DAY OF MARCH, 2017.

Clerk-Treasurer/CAO

Reeve