

The Corporation of the Municipality of West Perth

By-Law 43-2017

Being a by-law to set the 2017 tax rates, adopt estimates and to levy taxes for the Year 2017.

WHEREAS Section 290 of The Municipal Act, 2001, S.O. 2001,c.25, as amended states that a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the upper-tier municipality falling due within the year, amounts required to be raised for sinking funds, and amounts required for any board, commission or other body and;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, Ch.A.31, as amended and Regulations thereto;

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of West Perth, pursuant to the Municipal Act to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Municipality of West Perth the rates set forth for various purposes in Schedule 'A' hereto attached for the current year;

AND WHEREAS pursuant to the Corporation of the County of Perth By-law Number 3597-2017, the Corporation of the County of Perth passed a By-law to establish tax ratios for the year 2017;

AND WHEREAS pursuant to Ontario Regulation 75/15 of the Education Act as amended, the education tax rates are established, and the Council of the Corporation of the Municipality of West Perth will levy the prescribed tax rates on the assessment for school purposes;

AND WHEREAS an interim levy was made before the adoption of the estimates for the current year;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Municipality of West Perth enacts as follows:

1. For the year 2017, the Corporation of the Municipality of West Perth shall levy the rates of taxation per current value assessment for general purposes as set out in Schedule 'A' attached to this By-law.
2. The estimates for the current year are as set forth in Schedule 'B', the Operational and Capital Budget Summary and Schedule 'C' Cash Flow Budget attached to this By-law.
3. The levy provided for in Schedule 'A' attached to this By-law shall be reduced by the amount of the interim levy for 2017.
4. For payments-in-lieu of taxes due the Corporation of the Municipality of West Perth, the actual amount due to the Corporation shall be based on the assessment roll and the tax rate for the year 2017.
5. For the railway rights of way taxes due to the Corporation of the Municipality of West Perth in accordance with the Regulations as established by the Ministry of Finance, the actual amount due to the Corporation of the Municipality of West Perth shall be based on the assessment roll and the tax rates for the year 2017.
6. In addition to the rates and taxes authorized to be levied, all other municipal local or direct taxes, rates and charges, the collection of which is the responsibility of the municipality or any of its officers to be levied and collected in the manner

directed and authorized by the provisions of any general or special act or by-law of the municipality, the following fees be added to the Collector's Roll:

- a) Mitchell Business Improvement Area
- b) Tile Drainage Debentures
- c) Municipal Drainage Debentures
- d) Municipal Drainage Works
- e) Street Lights
- f) Dog Licencing Fees
- g) Tipping fees
- h) Water, wastewater fees
- i) Road Department costs and sales
- j) Planning fees, legal, Council, etc.

7. The taxes shall be payable in an interim installment due February 28 and May 31, 2017. The final installment shall be due August 31 and November 30, 2017.
8. That the Tax Collector shall proceed to collect all taxes unpaid after the due date, together with a penalty of 1 1/4% on the first day of default and 1 1/4% on the first day of each month thereafter until the end of the year 2017, after which time, interest at the rate of 1 1/4% per month or part thereof or such other rate that may be set by by-law shall be added to all unpaid taxes.
9. If any section or portion of this By-law and of the Schedules is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the Municipality of West Perth that all remaining sections and portions of this By-law and of Schedule 'A' continue in force and effect.
10. Schedule 'A', Schedule 'B', and Schedule 'C' attached hereto shall form an integral part of this By-Law.

Read a first and second time this 15th day of May, 2017.

Read a third and final time and finally passed this 15th day of May, 2017.

Mayor Walter McKenzie

Clerk Carla Preston