

CORPORATION OF THE MUNICIPALITY OF STRATHROY-CARADOC

BYLAW NO. 55-13

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF 2013 TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF.

WHEREAS Section 312 of The Municipal Act, S.O.2001, c.25 as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and require tax rates to be established in the same proportion to tax ratios, and;

WHEREAS the Assessment Roll made in 2012 and upon which the 2013 taxes are to be levied has been received by the Municipality of Strathroy-Caradoc, and;

WHEREAS it is necessary and expedient to levy on the whole rateable property according to the last revised assessment roll of the Municipality of Strathroy-Caradoc, the sum of \$28,491,665 for the General, County and Education purposes of the said Municipality of Strathroy-Caradoc for the current year as set out in the 2013 Budget approved by Council on March 18, 2013;

AND WHEREAS the Corporation of the County of Middlesex passed Bylaw No. 6466, Bylaw No. 6467, Bylaw No. 6468 being bylaws to adopt the 2013 estimates of the County of Middlesex, to adopt tax rates to be levied by local municipalities in the County of Middlesex, and to establish tax ratios, tax reductions for farmland awaiting development, and tax reductions for mandated subclasses of vacant and excess land for the 2013 property taxation year;

AND WHEREAS the Province of Ontario has enacted Ontario Regulation 60/12 establishing tax rates for school purposes for the year 2013;

AND WHEREAS the whole of the taxable assessment on real property in the Municipality of Strathroy-Caradoc, according to the 2012 assessment roll as returned pursuant to the provisions of the Assessment Act, is in the amount of \$2,036,515,507 upon which the rate of taxation for Municipal and Education purposes for the year 2013 shall be fixed and levied pursuant to the provisions of the Municipal Act, 2001, as may be amended and Regulations thereto:

THEREFORE the Council of the Municipality of Strathroy-Caradoc enacts as follows:

1. **THAT** there shall be levied and collected upon the whole of the taxable assessment of real property in the Municipality of Strathroy-Caradoc according to the 2012 assessment roll, as returned, upon which the taxes for the year 2013 shall be levied upon the assessments of the real property in each of the classes at the rates shown on Schedule 'A'.

AND WHEREAS the Assessment of each of the bodies for which it is necessary to levy rates is as follows:

General Municipal	\$2,036,515,507
Middlesex County	2,036,515,507
Education	2,036,515,507
Strathroy Special Area Street Lighting	1,259,253,054

Mount Brydges Special Area Street Lighting	179,266,975
Melbourne Special Area Street Lighting	11,222,775

2. **THAT** the estimates be adopted and the following amounts be levied therefore in the manner as set out hereinafter:

a) General Purposes	\$13,676,584
County Purposes	7,502,011
Education Purposes	7,313,070
Strathroy Special Area Street Lighting	159,450
Mount Brydges Special Area Street Lighting	26,200
Melbourne Special Area Street Lighting	5,500

b) Strathroy Business Improvement Area

As assessed in 2012 assessment roll for 2013 taxation to each commercial property within the defined area, and prorated to reflect each property's 2012 assessment for 2013 taxation as a percentage of the total assessment for the designated area. The total levy on the 2013 final tax bills is \$53,700.

3. **THAT** all taxes levied respectively as aforesaid and other rates payable as taxes shall be payable into the hands of the Tax Collector, or designates, in accordance with the provisions of this bylaw.
4. **THAT** in accordance with the Municipal Act 2001 and the Assessment Act, the Treasurer may strike from the roll taxes that by reason of a decision under Section 357, 358 or 359, or of a decision of a judge of any court are uncollectible and/or refund any overpayment received.
5. **THAT** all residential, pipeline and farm land taxes; all multi-residential, commercial and industrial taxes and other related rates and charges for the "capped" classes; and all other related rates and charges, payable as taxes included in the tax roll for the year 2013 shall be payable upon the following dates on the 2013 final tax bill:

50% thereof on the 30th day of August, 2013 (Friday)

50% thereof on the 31st day of October, 2013 (Thursday)

6. **THAT** there shall be imposed on all instalments of taxes payable and remaining unpaid on the dates specified in Section 5, an additional percentage charge for non-payment of one and one quarter per cent (1-1/4%) on the first day of each calendar month thereafter in which such default continues.
7. **THAT** the Treasurer and Tax Collector, or designates, are hereby authorized to accept part payment from time to time on account of taxes due and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 6 in respect of non-payment of any taxes or any class or any instalment thereof.
9. **THAT** the Tax Collector may mail or cause to be mailed to the address of the residence or

place of business of the property owner, a notice specifying the amount of taxes payable by each property owner for each property.

10. **NOTWITHSTANDING** the provisions of this bylaw for payment of taxes or instalments thereof without an additional percentage charge on or before the dates hereinbefore set forth, all taxes for the year 2013 and prior, including local improvement rates and other rates payable as taxes, shall be deemed to have been imposed and to be due on and from the 1st day of January, 2013. Outstanding accounts including but not limited to User Fees, Municipal Drains, Tile Drain Loans, and Utility Connections, will be added to the final tax notice.
11. **THAT** nothing herein contained shall prevent the Tax Collector from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the Statutes and Bylaws governing the collection of taxes.
12. **IN THE EVENT** of conflict between the provisions of this bylaw and any other bylaw, the provisions of this bylaw shall prevail.
13. **THAT** this bylaw shall come into force and take effect on the date of its final passage by Council.

Read a first time this 21st day of May, 2013.

Ready a second time this 21st day of May, 2013.

Read a third time and finally passed in Open Council this 21st day of May, 2013.

Mayor

Clerk

2013 Tax Rates

Schedule "A" to Bylaw 55-13

May 21, 2013

TAXABLE		GENERAL RATES			SPECIAL AREA RATES		
		County Rate	Education Rate	Municipal Rate	Strathroy Street Lights	Mt Brydges Street Lights	Melbourne Street Lights
CT	Commercial Taxable: Full	0.00441979	0.014441060	0.008057533	0.000145228	0.000169718	0.000607732
CU	Commercial Taxable: Excess Land	0.00309386	0.014441060	0.005640273	0.000101660	0.000118803	0.000425413
CX	Commercial Taxable: Vacant Land	0.00309386	0.014441060	0.005640273	0.000101660	0.000118803	0.000425413
FT	Farmlands Taxable: Full	0.00096511	0.000530000	0.001759440	0.000031712	0.000037060	0.000132704
IT	Industrial Taxable: Full	0.00673682	0.015900000	0.012281598	0.000221362	0.000258691	0.000926329
IU	Industrial Taxable: Excess Land	0.00437893	0.015900000	0.007983039	0.000143886	0.000168149	0.000602114
IX	Industrial Taxable: Vacant Land	0.00437893	0.015900000	0.007983039	0.000143886	0.000168149	0.000602114
LT	Large Industrial Taxable: Full	0.00673682	0.015900000	0.012281598	0.000221362	0.000258691	0.000926329
LU	Large Industrial Taxable: Excess Land	0.00437893	0.015900000	0.007983039	0.000143886	0.000168149	0.000602114
MT	Multi-Residential Taxable: Full	0.00683179	0.002120000	0.012454727	0.000224483	0.000262338	0.000939387
MI	Multi-Residential Taxable: Farmland 1	0.00250927	0.002120000	0.004574545	0.000082451	0.000096355	0.000345031
PT	Pipeline Taxable: Full	0.00407467	0.013836030	0.007428357	0.000133888	0.000156466	0.000560277
RTN	Residential/No Support	0.00386042	0.002120000	0.007037762	0.000126848	0.000148239	0.000530817
RT	Residential/Farm Taxable: Full	0.00386042	0.002120000	0.007037762	0.000126848	0.000148239	0.000530817
RI	Residential/Farm Taxable: Farmland 1	0.00250927	0.002120000	0.004574545	0.000082451	0.000096355	0.000345031
ST	Shopping Centre Taxable: Full	0.00441979	0.014938270	0.008057533	0.000145228	0.000169718	0.000607732
TT	Managed Forest Taxable: Full	0.00096511	0.000530000	0.001759440	0.000031712	0.000037060	0.000132704
XT	Commercial (New Construction): Taxable Full	0.00441979	0.012600000	0.008057533	0.000145228	0.000169718	0.000607732
XU	Commercial (New Construction) Excess Land	0.00309386	0.012600000	0.005640273	0.000101660	0.000118803	0.000425413
PAYMENT IN LIEU							
CF	Commercial Payment-in-Lieu: Full	0.00441979	0.014441060	0.008057533	0.000145228	0.000169718	0.000607732
CG	Commercial Payment-in-Lieu: General	0.00441979	0.014441060	0.008057533	0.000145228	0.000169718	0.000607732
CH	Commercial Taxable: Full, Shared PIL	0.00441979	0.014441060	0.008057533	0.000145228	0.000169718	0.000607732
CZ	Commercial Payment-in-Lieu: General Vacant Land	0.00309386	0.014441060	0.005640273	0.000101660	0.000118803	0.000425413
FP	Farm PIL Full, Taxable Tenant of Province	0.00096511	0.000530000	0.001759440	0.000031712	0.000037060	0.000132704
IH	Industrial Taxable: Full, Shared PIL	0.00673682	0.015900000	0.012281598	0.000221362	0.000258691	0.000926329
IK	Industrial Taxable: Excess Land, Shared PIL	0.00437893	0.015900000	0.007983039	0.000143886	0.000168149	0.000602114
RG	Residential/Farm Payment-in-Lieu: General	0.00386042	0.002120000	0.007037762	0.000126848	0.000148239	0.000530817
RH	Residential/Farm Taxable: Full, Shared PIL	0.00386042	0.002120000	0.007037762	0.000126848	0.000148239	0.000530817
RP	Res/Farm PIL: Full, Taxable Tenant of Province	0.00386042	0.002120000	0.007037762	0.000126848	0.000148239	0.000530817