

CORPORATION OF THE MUNICIPALITY OF STRATHROY-CARADOC

BY-LAW # 34-11

"BEING A By-law to provide for the adoption of 2011 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 2010 and upon which the 2011 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 \$25,163,121 for the General, County and Education purposes of the said Municipality of Strathroy-Caradoc for the current year as set out in the 2011 Budget approved by Council on May 30, 2011

AND WHEREAS the Corporation of the County of Middlesex passed Bylaw No. 6311, Bylaw No. 6312, Bylaw No. 6313 being bylaws to adopt the 2011 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 and property tax capping options for the 2011 property taxation year;

AND WHEREAS the Province of Ontario has enacted Regulation 114/11 establishing tax rates for school purposes for the year 2011;

AND WHEREAS the whole of the weighted assessment on real property in the Municipality of Strathroy-Caradoc, according to the 2010 assessment roll as returned pursuant to the provisions of the Assessment Act, is in the amount of \$1,950,414,351 upon which the rate of taxation for Municipal and Education purposes for the year 2011 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. **THERE** shall be levied and collected upon the whole of the assessment of real property in the Municipality of Strathroy-Caradoc according to the 2010 assessment roll, as returned, upon which the taxes for the year 2011 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	\$1,950,414,351
Middlesex County	1,950,414,351
Education	1,950,414,351
Strathroy Special Area Street Lighting	1,146,765,893

Mount Brydges Special Area Street Lighting	165,479,907
Melbourne Special Area Street Lighting	10,961,301

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

a) General Purposes	\$11,907,128
County Purposes	6,850,832
Education Purposes	7,482,375
Strathroy Special Area Street Lighting	140,000
Mount Brydges Special Area Street Lighting	16,000
Melbourne Special Area Street Lighting	4,350

b) Strathroy Business Improvement Area

As assessed in 2010 assessment roll for 2011 taxation to each commercial property within the defined area, and prorated to reflect each property's 2010 assessment for 2011 taxation as a percentage of the total assessment for the designated area. The total levy on the 2011 final tax bills is \$48,700, same as 20101

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 2010 shall be payable upon the following dates on the 2011 final tax bill:
- 50% thereof on the 31st day of August 2011 (Wednesday)**
50% thereof on the 31st day of October 2011 (Monday)
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 Sections 4 and 7 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

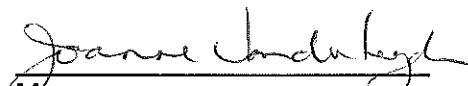
each property owner for each property.

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 2011 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, 2011. 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 affect on the date of its final passage by Council.


Read a first time this 4th day of July 2011.

Ready a second time this 4th day of July 2011.

Read a third time and finally passed in Open Council this 4th day of July 2011.



Mayor



Clerk

MUNICIPALITY OF STRATHROY-CARADOC
 BY-LAW #34-11 "Schedule A"
 2011 TAX RATES

TAXABLE	GENERAL RATES				SPECIAL AREA RATES		
	County Rate	Education Rate	Municipal Rate	Total	Strathroy Street Lights	Mt Brydges Street Lights	Melbourne Street Lights
CH Commercial Taxable: Full, Shared PIL	0.00441979	0.01493827	0.00768185	0.02703991	0.00013966	0.00011263	0.00049626
CT Commercial Taxable: Full	0.00441979	0.01493827	0.00768185	0.02703991	0.00013966	0.00011263	0.00049626
CU Commercial Taxable: Excess Land	0.00309385	0.01045679	0.00537729	0.01892794	0.00009776	0.00007884	0.00034738
CX Commercial Taxable: Vacant Land	0.00309385	0.01045679	0.00537729	0.01892794	0.00009776	0.00007884	0.00034738
FT Farmlands Taxable: Full	0.00096510	0.00057750	0.00167741	0.00322001	0.00003050	0.00002459	0.00010836
IH Industrial Taxable: Full, Shared PIL	0.00673682	0.01930000	0.01170896	0.03774577	0.00021287	0.00017167	0.00075642
IK Industrial Taxable: Excess Land, Shared PIL	0.00437893	0.01254500	0.00761082	0.02453475	0.00013837	0.00011159	0.00049167
IT Industrial Taxable: Full	0.00673682	0.01930000	0.01170896	0.03774577	0.00021287	0.00017167	0.00075642
IU Industrial Taxable: Excess Land	0.00437893	0.01254500	0.00761082	0.02453475	0.00013837	0.00011159	0.00049167
IX Industrial Taxable: Vacant Land	0.00437893	0.01254500	0.00761082	0.02453475	0.00013837	0.00011159	0.00049167
LT Large Industrial Taxable: Full	0.00673682	0.01930000	0.01170896	0.03774577	0.00021287	0.00017167	0.00075642
LU Large Industrial Taxable: Excess Land	0.00437893	0.01254500	0.00761082	0.02453475	0.00013837	0.00011159	0.00049167
MT Multi-Residential Taxable: Full	0.00683178	0.00231000	0.01187402	0.02101580	0.00021587	0.00017409	0.00076708
MI Multi-Residential Taxable: Farmland 1	0.00250927	0.00150150	0.00436125	0.00837203	0.00007929	0.00006394	0.00028175
PT Pipeline Taxable: Full	0.00407467	0.01473153	0.00708201	0.02588821	0.00012875	0.00010383	0.00045751
RH Residential/Farm Taxable: Full, Shared PIL	0.00386042	0.00231000	0.00670962	0.01288004	0.00012198	0.00009837	0.00043345
RT Residential/Farm Taxable: Full	0.00386042	0.00231000	0.00670962	0.01288004	0.00012198	0.00009837	0.00043345
RI Residential/Farm Taxable: Farmland 1	0.00250927	0.00150150	0.00436125	0.00837203	0.00007929	0.00006394	0.00028175
ST Shopping Centre Taxable: Full	0.00441979	0.01493827	0.00768185	0.02703991	0.00013966	0.00011263	0.00049626
TT Managed Forest Taxable: Full	0.00096510	0.00057750	0.00167741	0.00322001	0.00003050	0.00002459	0.00010836
XT Commercial (New Construction): Taxable Full	0.00441979	0.01330000	0.00768185	0.02540164	0.00013966	0.00011263	0.00049626
XU Commercial (New Construction) Excess Land	0.00309385	0.00931000	0.00537729	0.01778115	0.00009776	0.00007884	0.00034738
PAYMENT IN LIEU							
CF Commercial Payment-in-Lieu: Full	0.00441979	0.01493827	0.00768185	0.02703991	0.00013966	0.00011263	0.00049626
CG Commercial Payment-in-Lieu: General	0.00441979	0.00000000	0.00768185	0.01210164	0.00013966	0.00011263	0.00049626
CZ Commercial Payment-in-Lieu: General Vacant Land	0.00309385	0.00000000	0.00537729	0.00847115	0.00009776	0.00007884	0.00034738
FP Farm PIL Full, Taxable Tenant of Province	0.00096510	0.00057750	0.00167741	0.00322001	0.00003050	0.00002459	0.00010836
RG Residential/Farm Payment-in-Lieu: General	0.00386042	0.00000000	0.00670962	0.01057004	0.00012198	0.00009837	0.00043345
RP Res/Farm PIL: Full, Taxable Tenant of Province	0.00386042	0.00231000	0.00670962	0.01288004	0.00012198	0.00009837	0.00043345