

CORPORATION OF THE TOWNSHIP OF PELEE

BY-LAW NO. 2011-27

Being a By-law to set and levy tax rates and to further provide for penalty and interest in default of payment thereof for 2011

WHEREAS Section 312 of *The Municipal Act 2001*, as amended, provides that the Council of a local municipality shall, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios, and;

WHEREAS the sum required for general municipal expense purposes is estimated at \$2,794,840 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 Pelee hereby ENACTS AS FOLLOWS:

1. The estimate of \$2,794,840 for general municipal purposes falling due within the year 2011 is hereby adopted.
2. THAT a tax rate of 1.048929% is hereby adopted to be applied against the whole of the assessment for real property in the residential class.
3. THAT a tax rate of 1.453295 % is hereby adopted to be applied against the whole of the assessment for real property in the commercial class as adjusted by the provisions of the *Municipal Act 2001*.
4. THAT a tax rate of 1.027845% is hereby adopted to be applied against the whole of the assessment for real property in the industrial class as adjusted by the provisions of the *Municipal Act 2001*.
5. THAT a tax rate of .262232% is hereby adopted to be applied against the whole of the assessment for real property in the farmlands class.

Pursuant to Ontario Regulations 74/03 of the *Education Act*, the following education tax rates are established:

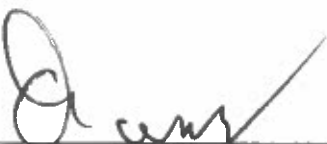
6. An education tax rate of 1.330000% applied against the whole of the assessment for real property in the commercial class.

7. An education tax rate of .589259% applied against the whole of the assessment for real property in the industrial class.
8. THAT the reduction in the tax rate for commercial vacant land is established at 30%.
9. THAT the reduction in the tax rate for industrial vacant land is established at 35%.
10. THAT every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:

50 per cent of the final levy (after deduction of the interim levy) rounded upwards to the next whole dollar shall become due and payable on the 31st day of August 2011; and the balance of the final levy shall become due and payable on the 31st day of October, 2011 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.

11. On all taxes of the levy which are in default a penalty of 1.25 per cent shall be added and thereafter a penalty of 1.25 per cent per month will be added on the first day of each and every month the default continues, until December 31st, 2011.
12. On all taxes in default on January 1st, 2012, interest shall be added at the rate of 1.25 per cent per month for each month or fraction thereof in which the default continues.
13. 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.
14. 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, a written or printed notice specifying the amount of taxes payable.
15. THAT taxes are payable at the Township of Pelee Municipal Office, 1045 West Shore Road, Pelee Island, Ontario, N0R 1M0.

PASSED in open Council this 16th day of May, 2011.



Mayor



CAO/Clerk/Treasurer