

THE CORPORATION OF THE TOWNSHIP OF MATACHEWAN

BY-LAW NO. 2007-09

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF THE MUNICIPAL TAX RATES & TO FURTHER PROVIDE FOR PENALTY & INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2007.

WHEREAS, Section 312(2) of the Municipal Act, 2001 R.S.O. 2001, as amended, provides that the Council of 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, the Council of the Township of Matachewan has, in accordance with the Municipal Act, considered the estimates of the municipality and the Boards and Commissions of the Municipality and it is necessary that the following sums be raised by means of taxation for the year 2007:

1.	The 2007 levy for municipal purposes is	\$108 507.93
2.	The 2007 levy for education purposes is	\$ 22 410.25
3.	The 2007 payments in lieu are	\$ 22 299.81
	Total taxation levy charged to ratepayers	\$153 217.99

AND WHEREAS, all property assessment rolls on which the 2007 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, subject to appeals at present before the District Court and the Ontario Municipal Board;

AND WHEREAS, "Residential/Farm Assessment", "Commercial Assessment", and "Industrial Assessment", as defined in the Assessment Act, as amended by the Fair Municipal Finance Act, 1998 and further amended by Regulations thereto, have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS, the tax ratios on the aforementioned property for the 2007 taxation year have been set out in By-Law Number 2007-07 of the Township of Matachewan;

AND WHEREAS, the sum-class tax rate reductions on prescribed subclasses on the aforementioned property for the 2007 taxation year have been set out in By-Law Number 2007-08 of the Township of Matachewan;

AND WHEREAS, the tax rates on the aforementioned property classes and property sub classes have been calculated pursuant to the provisions of the Municipal Act and the manner set out herein;

AND WHEREAS, the assessment upon which the cost of municipal services is to be levied in the Township of Matachewan are as follows:

-	Residential	\$6 735 670.00
-	Commercial	\$ 429 720.00
-	Industrial	\$ 299 100.00
-	Industrial Vacant	\$ 8 890.00
	Total	<u>\$7 473 380.00</u>

NOW THEREFORE, the Council of the Corporation of the Township of Matachewan enacts as follows:

1. That there shall be levied and collected upon assessable lands and buildings within the Corporation of the Township of Matachewan the following tax rates for 2007 municipal and education purposes:

<u>CLASS</u>	<u>MUNICIPAL RATE</u>	<u>EDUCATION RATE</u>	<u>TOTAL RATE</u>
<u>Residential/Farm</u>	0.0160999	0.0026400	0.0187399
<u>Commercial Occupied</u>	0.0252028	0.02074480	0.0459476
<u>Industrial Occupied</u>	0.0379395	0.02814226	0.06608176
<u>Industrial Vacant</u>	0.0246603	0.01829247	0.04295277

2. There has been levied \$153 217.99 and that the balance of all taxes shall become due and may be payable in two instalments as follows:
 - 50% of the final levy shall become due and payable on the 31st day of July 2007.
 - 50% of the final levy shall become due and payable on the 31st day of August 2007.
 - Provided that upon failure to make payment of one (1) instalment, the remaining instalment or instalments shall become due and payable forthwith.
3. Non-payment by any ratepayer for taxable property which has been assessed within the Township of Matachewan of the amounts noted, due on the dates stated in accordance with this By-Law constitutes default. Accordingly, in addition to any amounts of taxes owing, the addition of penalty or penalties will be levied as follows:
 - A percentage (%) charge of one and one quarter per centum (1 ¼ or 1.25%) shall be imposed as a penalty for non-payment, and shall be added to every tax instalment or part thereof remaining unpaid on the first day following the last day of payment of each instalment and thereafter an additional charge of one and one quarter per centum (1 ¼ or 1.25%) shall be imposed and shall be added to every such tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continued, up to and including December of this year.
4. The Tax Collector is hereby authorized to mail or cause to be mailed, the notice of taxes due, to the address of the residence or place of business of the person to whom such notice is required.
5. All taxes are due and payable to the Township of Matachewan or the Township Treasurer or Tax Collector at the municipal office (1 Moyneur Ave. [Corner of Moyneur Ave. and Margaret St.], Box 177, Matachewan, ON, P0K 1M0).
6. The Treasurer or Tax Collector is authorized to accept part payment from time to time on the account of any taxes due and to give receipt from time to time on account of any taxes due and to give receipt for such payment provided. However, that acceptance of any part payment shall not affect collection of any amounts already past due and/or any percentage charge imposed and collectable in respect of non-payment of any taxes or instalment thereof.

7. That all previous by-laws and/or motions, or parts thereof, in conflict with or contrary hereto or inconsistent herewith, be and the same are hereby repealed.
8. That this by-law shall come into force and effect upon final passing thereof and remain in force and effect until such time as it is repealed by the Council of the Corporation of the Township of Matachewan.

READ a first, second and third time, and finally enacted and passed in open Council this 25th day of June 2007. Signed, sealed and numbered 2007-09.

Joe Bisson
Deputy Reeve

Andrew Van Oosten
CAO-Clerk-Treasurer