

THE CORPORATION OF THE TOWNSHIP OF MATACHEWAN

BY-LAW NO. 2013-14

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

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, it is necessary that the following sums be raised by means of taxation for the year 2013:

1. The 2013 levy for municipal purposes is \$250,182.95
2. The 2013 levy for education purposes is \$ 34,217.44
3. Total Payments-in-Lieu \$ 86,790.06

Total taxation levy charged to ratepayers \$371,190.45

AND WHEREAS, the property assessment rolls on which the 2013 taxes are to be levied has been returned and revised pursuant to the provisions of the Assessment Act, subject to appeals before the District Court and the Ontario Municipal Board;

AND WHEREAS, the tax ratios for the various property classes for the 2013 taxation year have been set out in By-Law Number 2013-12 of the Township of Matachewan;

AND WHEREAS, the tax rates on the various 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 weighted assessments upon which property taxes are to be levied in the Township of Matachewan are as follows:

|   |                           |                 |
|---|---------------------------|-----------------|
| - | Residential               | \$14,696,735.00 |
| - | Multi-Residential         | \$ 0.00         |
| - | Managed Forest            | \$ 0.00         |
| - | Commercial Occupied       | \$ 1,411,824.87 |
| - | Commercial Vacant         | \$ 2,629.92     |
| - | New Commercial            | \$ 159,670.00   |
| - | Industrial Occupied       | \$ 1,211,446.02 |
| - | Industrial Vacant         | \$ 12,025.00    |
| - | Large Industrial Occupied | \$ 834,153.87   |
| - | Large Industrial Vacant   | \$ 23,771.98    |
| - | Institutional             | \$ 0.00         |
| - | Utility Trans/Dist        | \$ 196.75 acres |

**Total** \$18,383,609.69

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

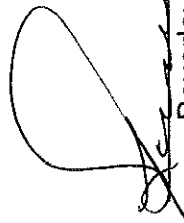
1. That the 2013 budget attached to this by-law as Schedule "A" with revenue estimated at \$1,232,642.76 and expenditures estimated at \$1,232,642.76 is hereby adopted and that there shall be levied and collected upon taxable lands and buildings within the Corporation of the Township of Matachewan the following tax rates for 2013 municipal and education purposes:

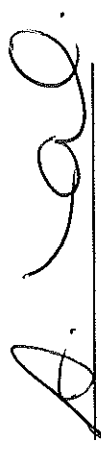
| <u>CLASS</u>                     | <u>MUNICIPAL RATE</u> | <u>EDUCATION RATE</u> | <u>TOTAL RATE</u> |
|----------------------------------|-----------------------|-----------------------|-------------------|
| <u>Residential</u>               | 0.01837340            | 0.0021200             | 0.02049340        |
| <u>Multi-Residential</u>         | 0.02021195            | 0.0021200             | 0.02233195        |
| <u>Managed Forest</u>            | 0.00459363            | 0.0005525             | 0.00514613        |
| <u>Commercial Occupied</u>       | 0.02876180            | 0.0126000             | 0.04136180        |
| <u>Commercial Vacant</u>         | 0.02013360            | 0.0088200             | 0.02895360        |
| <u>Industrial Occupied</u>       | 0.04329700            | 0.0126000             | 0.05589700        |
| <u>Industrial Vacant</u>         | 0.02814260            | 0.0081900             | 0.03633260        |
| <u>Large Industrial Occupied</u> | 0.04329700            | 0.0126000             | 0.05589700        |
| <u>Large Industrial Vacant</u>   | 0.02814260            | 0.0081900             | 0.03633260        |
| <u>Institutional</u>             | 0.00                  | 0.00                  | 0.00              |
| <u>Utility Trans/Dist</u>        | \$72.89/acre          | \$75.99/acre          | \$148.88/acre     |

2. The amount of taxes to be levied for municipal purposes in 2013 is \$336,973.01. Whereas an interim tax levy was made by By-law 2013-02 in the amount of 50% of last years taxes, the said amount is excluded from the final levy payment. The balance of all taxes shall become due and be paid in two instalments as follows:
  - 50% of the final levy shall become due and payable on the 31<sup>st</sup> day of July 2013.
  - 50% of the final levy shall become due and payable on the 30<sup>th</sup> day of August 2013.
  - 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, located at Number 1 Moyneur Avenue, (Corner of Moyneur Avenue and Margaret Street) P.O. 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 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 full force and effect upon its 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 27<sup>th</sup> day of May 2013. Signed, sealed and numbered 2013-14.

  
Beverley Hine  
Reeve

  
Andrew Van Oosten  
CAO-Clerk-Treasurer