

THE CORPORATION OF THE TOWN OF ERIN

By-Law Number 10 – 37

**Being a By-law to set the rates
for 2010 taxation and provide
for the collection thereof.**

WHEREAS pursuant to Section 312 of the Municipal Act, 2001, S.O. 2001, c.25, 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;

AND WHEREAS, the Council of the Corporation of the Town of Erin has passed By-law number 10-34 to adopt the estimates of all sums required during 2010 for the purposes of the municipality;

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

AND WHEREAS the Council of the County of Wellington has passed By-law number 5172-10 being a by-law to set tax ratios for the County of Wellington and for all local municipalities within the boundaries of the County for the year 2010 as follows:

Residential/Farm	1.0000
Multi Residential	2.0000
Commercial	1.371153
Industrial	2.4440
Pipeline	2.113705
Farmlands	0.2500
Managed Forests	0.2500

AND WHEREAS, the tax rates for education purposes have been prescribed by the Province of Ontario in O.Regulation 400/98 as amended by Ontario Regulation 118/10.

AND WHEREAS, the Council of the County of Wellington has passed By-law number 5159-10 being a by-law to adopt the estimates for the sums required during the year 2010 for general purposes for the County and By-law number 5173-10 to establish tax rates for same against the local municipalities;

AND WHEREAS, the Council of the County of Wellington, in said By-law number 5172-10, has established tax rate reductions as follows:

- 1) the vacant land, vacant units and excess land subclasses in the commercial property class is 30%;
- 2) the vacant land, vacant units and excess land subclasses in the industrial property class is 35%;
- 3) the first class of farmland awaiting development in the residential/farm, multi-residential, commercial or industrial property classes is 25%;
- 4) the second class of farmland awaiting development in the residential/farm, multi-residential, commercial or industrial property classes is 0%.

AND WHEREAS, the Assessment Roll compiled in 2008 and upon which taxes for 2010 are to be levied, was certified by the Assessment Commissioner on November 23, 2008, the whole of the assessment for real property, according to the said last assessment roll, is as follows:

Residential property class	1,365,863,480.
Multi-residential property class	4,976,500.
Commercial property class - full	46,561,024.
Commercial property class - excess land	1,251,256.
Commercial property class - vacant land	2,645,000.
Commercial property class - Farmland I	0.
Industrial property class - full	21,289,938.
Industrial property class - excess land	727,643.
Industrial Shared PIL	260,000

Industrial property - farmland II	0.
Industrial property class - vacant land	2,404,700.
Industrial property class - Farmland I	85,000.
Large Industrial property class - full	2,797,100.
Large Industrial property class - excess land	205,358.
Pipeline property class	1,636,000.
Farm property class	159,491,997.
Managed Forest property class	7,587,613.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF ERIN HEREBY ENACTS AS FOLLOWS;

- 1/ That the sums to be raised by means of taxation for the year 2010 be as follows:
 - 1) for general municipal purposes a sum of 4,054,276.
 - 2) for County purposes a sum of 10,989,058.
 - 3) for education purposes a sum of 4,525,874.
 - 4) for Business Improvement Area purposes - a sum of 16,400.

- 2/ That there shall be levied and collected upon the whole assessment for real property, according to the last certified assessment roll, the rates of taxation for the year 2010 as set out in Schedule AA@ attached hereto, and which forms part hereof.

- 3/ That, in addition to the rates above, a special services levy be applied to each benefiting unit within the specific areas of Hillsburgh, the hamlets of Cedar Valley, Orton, Ospringe, and Ballinafad, and the subdivisions of Mountainview, Sandalwood Drive, Credit River Pines, Erinwood Drive, Erin Meadows, and Belerin, Delarmbro Drive, Trail Ridge and the Village of Erin, for streetlighting costs based on the 2010 hydro and maintenance costs of \$101,784. as a flat rate per unit of \$57.02.

- 4/ That a Business Improvement Area rate of .00934473 be applied to the specific commercial properties within the designated Business Improvement Area of the Village of Erin according to the minimum and maximum provisions established by the Village of Erin By-law number 84-24.

- 5/ That save and except that portions of taxes and other special rates levied by the Interim Levy under Section 317 of the *Municipal Act*, 2001 the taxes levied on the Residential, Farm, Managed Forest, and Pipelines, Commercial or Industrial farmlands awaiting development property classes, including all other rates, to be raised in 2010 shall become due and payable on the date of passing of this By-law, but may be paid in two installments as follows: 50 percent of the final levy rounded upwards to the next whole dollar shall become due and payable on the 31st day of August, 2010; the remaining 50 percent of the final levy shall become due and payable on the 29th day of October, 2010; where the final tax levy is \$20.00 or less, they shall become due and payable in one installment on the 31st day of August, 2010; non-payment of the amount on the dates stated in accordance with this section shall constitute default, whereby the subsequent installment or installments shall forthwith become payable.

- 6/ That the final tax installments for Commercial, Industrial, and Multi-Residential property classes, including subclasses, be paid in two installments as follows: 50 percent of the final levy rounded upwards to the next whole dollar shall become due and payable on the 30th day of September, 2010; the final 50 percent of the final levy shall become due and payable on the 30th day of November, 2010.

- 7/ That where the sum of the taxes for which any person is chargeable in 2010 for municipal, County, education, and any other purpose, upon any real property assessed in one parcel to the same owner would according to the assessment thereon be less than \$10.00, the sum of such taxes shall be deemed to be \$10.00.

- 8/ On all taxes of the levy, which are in default on the 1st day of September, 2010, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on

the first day of each calendar month in which default continues, until December 31st, 2010.

- 9/ On all taxes in default on January 1st, 2011 interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which default continues.
- 10/ 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.
- 11/ 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.
- 12/ That taxes are payable at the Town of Erin Municipal Office, 5684 Trafalgar Road , R. R. # 2, Hillsburgh, Ontario.

Read a first and second time this 1st day of June 2010.

Read a third time and finally passed this 1st day of June 2010.

Mayor

Clerk

**The Corporation of the Town of Erin
Schedule "A"
By-Law # 10 - 37**

2010 TAX RATES

ASSESSMENT CLASS	CODE	TAX RATES			
		MUNICIPAL	COUNTY	EDUCATION	TOTAL
Residential	RT	0.00260977	0.00707376	0.00241000	0.01209353
Multi-Residential	MT	0.00521954	0.01414752	0.00241000	0.02177706
Commercial	CT	0.00357839	0.00969920	0.01184135	0.02511894
Commercial excess land	CU	0.00250488	0.00678944	0.00828895	0.01758327
Commercial vacant land	CX	0.00250488	0.00678944	0.00828895	0.01758327
Commercial farmland class I	C1	0.00195733	0.00530532	0.00180750	0.00907015
Industrial	IT	0.00637828	0.01728826	0.01932247	0.04298901
Industrial farmland class I	I1	0.00195733	0.00530532	0.00180750	0.00907015
Industrial farmland class II	I4	0.00637828	0.01728826	0.01932247	0.04298901
Industrial excess/vacant unit	IU	0.00414588	0.01123737	0.01255961	0.02794286
Industrial vacant unit	IX	0.00414588	0.01123737	0.01255961	0.02794286
Industrial taxable shared	IH	0.00637828	0.01728826	0.01932247	0.04298901
Large Industrial	LT	0.00637828	0.01728826	0.01932247	0.04298901
Large Industrial excess/vacant	LU	0.00414588	0.01123737	0.01255961	0.02794286
Farm	FT	0.00065244	0.00176844	0.00060250	0.00302338
Pipelines	PT	0.00551628	0.01495184	0.01855017	0.03901829
Managed Forests	TT	0.00065244	0.00176844	0.00060250	0.00302338