

THE CORPORATION OF THE MUNICIPALITY OF PORT HOPE

BY-LAW NO. 32/2014

Being a By-law to adopt estimates of all sums required during the year and to strike the tax rates of taxation and to provide for the levy and collection of Municipal, County and Education taxes for the year 2014.

WHEREAS Section 290 (1) of the *Municipal Act, 2001, S.O. c. 25*, as amended, provides that a local Municipality shall in each year prepare and adopt a Budget including estimates of all sums required during the year for the purposes of the Municipality including the amount sufficient to pay all debts of the Municipality falling due within the year;

AND WHEREAS Section 312 (2) of the *Municipal Act, 2001, S.O. c. 25*, as amended, provides that the Council of a local Municipality for the purposes of raising the general local Municipal levy, 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 Municipal purposes;

AND WHEREAS pursuant to County of Northumberland By-law 05-14, the County of Northumberland passed a By-law to set tax ratios and to set tax rate reductions for prescribed property subclasses for county and lower tier Municipal purposes and the tax ratios there under established the relative amount of taxation to be borne by each property class for the taxation year 2014 as follows:

- 1) The residential property class is 1.0000;
- 2) The multi-residential property class is 2.2160;
- 3) The commercial property class is 1.5152;
- 4) The industrial property class is 2.6300;
- 5) The pipelines property class is 1.1981;
- 6) The farmlands property class is 0.2500;
- 7) The managed forests property class is 0.2500.

AND WHEREAS Section 208 of the *Municipal Act, 2001, S.O. c. 25*, as amended provides that the Municipality annually raise the amount required for the purpose of the established Port Hope Heritage Business Improvement Area in the amount of \$46,504.00;

AND WHEREAS Section 326 of the *Municipal Act, 2001, S.O. c. 25*, as amended, provides for the identification of special services and for taxation in the form a special Municipal levy for these special services;

AND WHEREAS the Municipality of Port Hope has established special services as per By-law 28/2014;

AND WHEREAS Section 312 (4) of the *Municipal Act, 2001, S.O. c.25*, as amended provides for purposes of raising a special local Municipality levy, a local Municipality shall, each year, pass a By-law levying a separate tax rate, as specified in the By-law, on all or part of the assessment, as specified in the By-law, in each property class in the local Municipality rateable for local Municipal purposes;

AND WHEREAS subsection 345 (1) of the *Municipal Act, 2001, S.O. c. 25*, as amended, provides that a local Municipality may pass a By-law to impose late payment charges for the non-payment of taxes or any instalment by the due date;

AND WHEREAS subsections 345 (2) and (3) *Municipal Act, 2001, S.O. c. 25*, as amended, contains the following additional rules:

1. A percentage charge, not to exceed 1 ¼ per cent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default or such later date as the by-law specifies
2. Interest charges, not to exceed 1 ¼ per cent each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes in the manner specified in the By-law but interest may not start to accrue before the first day of default.
3. By-law 12/2006 provides the deferral of property tax payments applicable to eligible farm assessment classifications to October 31, 2014;

AND WHEREAS the whole of the assessment on real property and business in the Municipality of Port Hope according to the assessment roll compiled in 2013, as returned, upon which the taxes for the year 2014 pursuant to the provisions of the Assessment Act, is as follows:

TAXABLE PURE ASSESSMENT	WARD 1 2014	WARD 2 2014	Total 2014
Residential	1,009,588,330	430,275,629	1,439,863,959
Multi-Residential	46,762,660	0	46,762,660
Farmland	1,784,633	112,293,077	114,077,710
Commercial	113,527,465	17,749,534	131,276,999
Commercial New Construction	9,874,795	0	9,874,795
Industrial	38,518,922	3,542,894	42,061,816
Pipeline	2,958,500	14,162,703	17,121,203
Managed Forest	43,750	6,547,522	6,591,272
Shopping Centre	4,653,945	0	4,653,945
Commercial Vacant/Excess Land	5,693,618	5,589,417	11,283,035
Industrial Vacant/Excess Land	1,181,270	2,313,322	3,494,592
Total	1,234,587,888	592,474,098	1,827,061,986

AND WHEREAS it is deemed necessary to fix the tax rates for the year 2014 and to provide accordingly for the levy and collection of the taxes required for Provincial/Education purposes as per Ontario Regulation 400/98;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF PORT HOPE HEREBY ENACTS AS FOLLOWS:

1. That there shall be levied and collected upon the whole of the assessment of the real property and business in the Municipality of Port Hope according to the Assessment roll compiled for 2013, as returned, upon which the taxes for the year 2014 shall be levied and upon all taxable property upon which taxes for such year may be levied, taxes in the estimated amounts of:

MUNICIPAL COMMON SERVICES	\$ 9,177,836
WARD 1 SPECIAL SERVICES	6,368,511
WARD 2 SPECIAL SERVICES	<u>(87,197)</u>
MUNICIPAL TOTAL	\$15,459,150
COUNTY	9,235,678
EDUCATION	<u>6,088,479</u>
TOTAL	\$30,783,307

2. That the tax rates for the Municipality of Port Hope General Municipal Levy, the County of Northumberland Levy and the Education rates for all Municipality of Port Hope properties are included in Schedule "A" attached.
3. The levy shall, in all cases, be reduced by the amount of the interim levy as set out in By-law 87-2013, passed on the 17th day of December 2013.
4. The Residential and Farmland final taxes levied shall become due and payable in two instalments. The first due date will be June 30th, 2014 and the second on September 30th, 2014. The Multi-Residential, Pipelines, Commercial and Industrial taxes shall become due and payable no sooner than 21 days after it is practical for the Treasurer or designate to issue the tax bills
5. The Treasurer or designate 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 and/or company to whom such notice is required.
6. Taxes may be paid at the Town Hall, 56 Queen Street, Port Hope and the Canton Municipal Office, 5325 County Road 10, Port Hope through pre-authorized payment arranged with the Municipality or at most financial institutions via on-line banking or in person at a branch.
7. The Treasurer or his designate is hereby empowered to accept partial payments, from time to time, on account of any taxes due and shall credit such part payment first on account of the interest and penalty charges, if any, added to such taxes and shall credit the remainder of such payment against that part of the taxes that has been in arrears for the greatest period of time but no such payment shall be received after a tax arrears certificate has been registered under Section 378 of the *Municipal Act, 2001, S.O. c. 25* as amended.
8. There shall be rates levied and collected upon all properties against which charges for the cost of cutting grass and weeds have been entered in the assessment roll pursuant to the Local Improvement Act.
9. That Council shall authorize water and sewer charges in arrears be added to the tax roll pursuant to Section 398 (2) 1 of the *Municipal Act, 2001, O.Reg. 58/06*.
10. That nothing hereby contained shall prevent the Treasurer or designate 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 By-laws governing the collection of taxes.
11. That in the event of conflict between the provisions of this By-law and any other By-law, the provisions of this By-law prevail.
12. That this By-law shall come into force and take effect on the day of the final passing thereof.

READ a FIRST, SECOND and THIRD time and finally passed in Open Council this 22nd day of April, 2014.

Linda Thompson, Mayor

S.C. Bernardi, Municipal Clerk

Schedule "A" to By-law 32/2014

Schedule "A"
By-law 32-2014

MUNICIPALITY OF PORT HOPE 2014 Tax rates Ward 1 and Ward 2											
	RT/RH	MT	CT/CH/ST	XT/YT	CX/CU/C/J/K	IT/IH/LT	IU/IX/J/LU	PT	FT	TT	
	Residential	Multi-Residential	Commercial	Comm New Construction	Commercial Vacant/Excess land	Industrial	Industrial Vacant/Excess land	Pipeline	Farmland	Managed Forest	
Tax Rates Ward 1											
General levy - Common Service	0.00472194	0.01046382	0.00715468	0.00715468	0.00500828	0.01241870	0.00807215	0.00565735	0.00118049	0.00118049	
Special Services	0.00448294	0.00993420	0.00679255	0.00679255	0.00475479	0.01179014	0.00766359	0.00537101	0.00112074	0.00112074	
Total Municipal	0.00920488	0.02039802	0.01394723	0.01394723	0.00976307	0.02420884	0.01573574	0.01102836	0.00230123	0.00230123	
County	0.00469700	0.01040855	0.00711689	0.00711689	0.00498183	0.01235311	0.00802952	0.00562748	0.00117425	0.00117425	
Education	0.00203000	0.00203000	0.01460000	0.01220000	0.01022000	0.01560000	0.01014000	0.01302556	0.00050750	0.00050750	
Total rate Ward 1	0.01593188	0.03283657	0.03566412	0.03326412	0.02496490	0.05216195	0.03390526	0.02968140	0.00398298	0.00398298	
Tax Rates Ward 2											
General levy - Common Service	0.00472194	0.01046382	0.00715468	0.00715468	0.00500828	0.01241870	0.00807215	0.00565735	0.00118049	0.00118049	
Special Services	-0.00016671	-0.00036943	-0.00025260	-0.00025260	-0.00017682	-0.00043945	-0.00028499	-0.00019973	-0.00004168	-0.00004168	
Total Municipal	0.00455523	0.01009439	0.00690208	0.00690208	0.00483146	0.01198025	0.00778716	0.00545762	0.00113881	0.00113881	
County	0.00469700	0.01040855	0.00711689	0.00711689	0.00498183	0.01235311	0.00802952	0.00562748	0.00117425	0.00117425	
Education	0.00203000	0.00203000	0.01460000	0.01220000	0.01022000	0.01560000	0.01014000	0.01302556	0.00050750	0.00050750	
Total rate Ward 2	0.01128223	0.02253294	0.02861897	0.02621897	0.02003329	0.03993336	0.02595668	0.02411066	0.00282056	0.00282056	