

THE CORPORATION OF THE TOWNSHIP OF ADELAIDE METCALFE**BY-LAW #22-2017****BEING A BY-LAW TO ADOPT TAX RATES FOR 2017 TAXATION**

WHEREAS Section 312 of the Municipal Act, S.O. 2001, c.25, as amended, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the Assessment Roll made in 2016 and upon which the 2017 taxes are to be levied has been received by the Township of Adelaide Metcalfe, and;

AND WHEREAS the Corporation of the County of Middlesex passed By-Law #66837 being a by-law to establish tax ratios, tax reductions for farmland awaiting development and tax reductions for mandated subclasses of Vacant and Excess land for the year 2017 and to adopt tax rates and the payment schedule of the 2017 County Levy by local municipalities in the County of Middlesex;

AND WHEREAS the Province of Ontario has enacted Ontario Regulation 101/16 establishing tax rates for school purposes for the year 2017;

AND WHEREAS the whole of the taxable assessment on real property in the Township of Adelaide Metcalfe, according to the 2016 assessment roll as returned pursuant to the provisions of the Assessment Act, is in the amount of \$857,471,181 upon which the rate of taxation for Municipal and Education purposes for the year 2017 shall be fixed and levied pursuant to the provisions of the *Municipal Act, 2001, S.O. 2001, c.25*, as amended;

THEREFORE the Council of the Corporation of the Township of Adelaide Metcalfe enacts as follows:

1. **THERE** shall be levied and collected upon the whole of the assessment of real property in the Township of Adelaide Metcalfe according to the 2016 assessment roll, as returned upon which the taxes for the year 2017 shall be levied taxes as set forth in Schedule "A" hereto attached which amount shall be levied upon the assessments of the real property in each of the following classes at the rates shown on **SCHEDULE "A"**.
2. **THAT** all taxes levied respectively as aforesaid and other rates payable as taxes, shall be payable into the hands of the Tax Collector in accordance with the provisions of this by-law.
3. In accordance with the *Municipal Act, 2001, S.O. 2001, c.25, s.354*, and the *Assessment Act, Chapter A.31.Sections 37 (6) (7), R.S.O., 1990*, the Treasurer may strike from the roll, taxes that by reason of decision under Section 354, 357, 358 or 359 or of a decision of a judge of any court are uncollectible and/or refund any overpayment received.
4. (a) **THAT** all residential, pipeline, multi-residential, commercial, industrial taxes and farm land taxes and all other related rates and charges, payable as taxes included in the tax roll for the year 2017 shall be payable upon the following dates:

50% thereof on the 31st day of August, 2017

50% thereof on the 30th day of November, 2017

- (b) **THAT** there shall be imposed on all installments of taxes payable and remaining unpaid on the dates specified in subsection (a), an additional percentage charge for non-payment of one and one quarter per cent (1 1/4%) on the first day of each calendar month thereafter in which such default continues.

THAT the Treasurer/Tax Collector, or designates, are hereby authorized to accept part payment from time to time on account of taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 4 in respect of non-payment of any taxes or any class of taxes or any installment thereof.

- 5. **THAT** the Tax Collector may mail or cause to be mailed to the address of the residence or place of business of the property owner, a notice specifying the amount of taxes payable by each property owner for each property.
- 6. **NOTWITHSTANDING** the provisions of this by-law providing for payment of taxes or installments thereof without an additional percentage charge on or before the dates hereinbefore set forth, all taxes for the year 2017, including local improvement rates and other rates payable as taxes, shall be deemed to have been imposed and to be due on and from the first day of January, 2017. Outstanding accounts including but not limited to User Fees, Municipal Drains, Tile Drain Loans, and Utility Connections, will be added to the final tax notice.
- 7. **THAT** nothing herein contained shall prevent the Tax Collector 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.
- 8. **IN** the event of conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
- 9. **THAT** this by-law shall come into force and take effect on the date of its final passage by Council.

Read a first, second and third time

IN OPEN COUNCIL

This _____ day of _____, 2017.

Kurtis Smith, Mayor

Cathy Case, Treasurer/Acting Administrator-Clerk