

THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

BY-LAW NO. 2015-26

BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE YEAR 2015 AND TO SET THE RATES OF TAXATION FOR THE YEAR 2015.

WHEREAS it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act 2001, ch. 25 to adopt the tax ratios and tax rate reductions for prescribed property classes set by the Regional Municipality of Niagara By-law No. 39-2015;

AND WHEREAS the tax ratios establish the relative amount of taxation to be borne by each property class;

AND WHEREAS the property classes have been prescribed by the Minister of Finance and the Assessment Act 2001, ch. 25 as amended and Regulations thereto;

AND WHEREAS it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act to levy on the whole of rateable property according to the last revised assessment roll for the Corporation of the Township of West Lincoln the sum set forth in Schedule "A", and hereto attached for the current year;

AND WHEREAS it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act to levy on rateable property in the urban area of Smithville to pay for the costs of street lighting and sidewalk construction, repair and maintenance and the removal of snow from sidewalks according to the last revised assessment roll for the Corporation of the Township of West Lincoln the sums set forth in Schedule "A" hereto attached for the current year;

AND WHEREAS pursuant to the Regional Municipality of Niagara By-law 40-2015, the Regional Municipality of Niagara adopted estimates for all sums required by the Regional Municipality of Niagara for the purposes of the Regional Corporation and to provide a levy on Area Municipalities, as set forth in Schedule "A";

AND WHEREAS pursuant to the Regional Municipality of Niagara By-law 40-2015 and Ontario Regulation 400/98 as amended, the Regional Municipality of Niagara directed the Council of the Corporation of the Township of West Lincoln to levy specified tax rates on the assessment for education, as set forth in Schedule "A";

NOW THEREFORE the Council of the Corporation of the Township of West Lincoln enacts as follows:

1. The tax ratios and tax rate reductions for prescribed property classes set by the Regional Municipality of Niagara By-law 39-2015 are hereby adopted.
2. The estimates for the current year shall be as set forth in Schedule "A" attached to this by-law.
3. The rates of taxation per current value assessment for Township, Regional and Education shall be as set out in Schedule "A" attached to this by-law.
4. The rates of taxation per current value assessment for the urban service area of Smithville to pay for the costs of street lighting and sidewalk construction, repair and maintenance and the removal of snow from sidewalks shall be as set out in Schedule "A" attached to this by-law.
5. The levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2015.

6. For payments in lieu of taxes due to the Corporation of the Township of West Lincoln, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2015, unless otherwise amended by the Municipal Act or any regulations as established by the Minister of Finance.
7. For the railway rights of way taxes due to the Corporation of the Township of West Lincoln in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act 2001, ch. 25, Section 315, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2015.
8. If any section or portion of this by-law or of the Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Corporation of the Township of West Lincoln that all remaining sections and portions of this by-law and schedules continue in force and effect.
9. For the year 2015 a pre-levy of taxes was authorized by by-law and that the levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2015 and the balance shall be due in two installments on August 5, 2015 and October 2, 2015.
10. That a penalty of 1.25% of the amount of each installment shall be imposed on the first day of default and on the first day of each calendar month thereof in which default continues until taxes are paid as prescribed by Section 345 of the Municipal Act, 2001, Chapter 25.
11. Schedule "A" attached hereto shall be and forms a part of this by-law.
12. The Treasurer is hereby authorized to mail or cause to be delivered the notice of taxes due to the address of the person to whom such notice is required to be given.
13. All taxes shall be paid into the office of the Treasurer or to such financial institutions authorized by the Municipal Act and approved by the Treasurer.
14. The Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due.
15. This by-law shall come into force and effect upon the date of the final reading thereof.

**READ A FIRST, SECOND AND THIRD
TIME AND FINALLY PASSED THIS
27th DAY OF APRIL, 2015.**

MAYOR DOUGLAS JOYNER

CAROLYN LANGLEY, CLERK