

The Corporation of the Township of Tyendinaga

By-law No. 15-20 BUDGET

**Being a By-law to Provide for the Adoption of Tax Rates for the Year 2015
and to Provide for Penalty and Interest in Default of Payment Thereof.**

WHEREAS Section 312(2) of the Municipal Act 2001, chapter 25, S.O. 2001, provides that for the purposes of raising the general 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 the assessment in each property class in the local municipality ratable for local municipality purposes;

AND WHEREAS Section 308 of the said Municipal Act 2001, chapter 25, S.O. 2001 require tax rates to be established in the same proportion to tax ratios, which are established by the Upper Tier Government;

AND WHEREAS the following Tax Ratios (for Township and County Levy purposes) have been established by the County of Hastings:

Residential	1.00000
Multi-Residential	1.15350
Commercial – No Support	1.10000
Commercial – Excess Land	0.77000
Commercial – Vacant Land	0.77000
Industrial – No Support	1.12920
Industrial – Vacant Land	0.73398
Pipeline	0.82190
Farmlands	0.25000
Managed Forests	0.25000

AND WHEREAS the County of Hastings has established upper tier tax rates for the levying of taxes on each property class in the local municipality ratable for upper tier purposes;

AND WHEREAS the Government of Ontario has established education tax rates for the levying of taxes on each property class in the local municipality ratable education purposes;

NOW THEREFORE the Council of the Corporation of the Township of Tyendinaga ENACTS as follows:

1. That the following levies for the year 2015 are hereby adopted:

Municipal Purpose	\$2,330,000
County Purpose	\$960,040
Education Purpose	\$846,138
Street Lighting:	
Shannonville	\$6,000
KimberlyTown	\$1,500
Lonsdale	\$2500

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2. That the following tax rates for the year 2015 shall be levied on the whole of the ratable assessment in each of the specific categories:

Assessment Category	----- Tax Rates -----			
	Municipal	County	Education	Total
Commercial – No Support	0.007506	0.003093	0.008997	0.019596
Commercial - Excess Land	0.005254	0.002165	0.0062979	0.0137169
Commercial – Vacant Land	0.005254	0.002165	0.0062979	0.0137169
Farm	0.001706	0.000703	0.0004875	0.0028965
Industrial – No Support	0.007705	0.003175	0.0119	0.02278
Industrial – Vacant Land	0.005008	0.002064	0.007735	0.014807
Pipeline	0.005608	0.002311	0.0099629	0.0179819
Residential	0.006823	0.002811	0.00195	0.011584
Managed Forest	0.001706	0.000703	0.0004875	0.0028965

3. That the following Special Area Tax Rates for the year 2015 shall be levied on the whole of the ratable assessment in each of the specific categories:

Street Lights	Shannonville Street Lights	.000987
	Kimmerlytown Street Lights	.000467
	Lonsdale Residential	.0006584
	Lonsdale Industrial	.000743465
	Lonsdale Commercial	.00072424

4. That the 2015 Total Tax Levy less the 2015 Interim Levy shall become due and payable in two equal installments on June 26, 2015 and September 30, 2015.
5. Notwithstanding the above (4), that the 2015 Total Tax Levy less the 2015 Interim Levy for all Commercial and Industrial Properties shall become due and payable in one installment on September 30, 2015.
6. (a) A penalty of one and one quarter per cent (1 ¼%) shall be charged for non-payment of 2015 tax installments, on the first day of default and also on the first day of each calendar month thereafter in which default continues up to and including December 31, 2015.

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(b) On all other taxes in default on January 1, 2015, interest shall be added at the rate of 1.25 percent per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.

7. Penalties and interest added on the entire interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid tax levies.
8. The Tax Collector shall mail, or cause 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 for the year 2015.
9. The 2015 Municipal budget is attached as Schedule "A" to this By-law
10. That this by-law shall come into force and take effect immediately on the date of passing thereof.

Read a First, Second and Third Time this 20th day of April, 2015

Rick Phillips, Reeve

Steve Mercer, CAO