

# Township of Lucan Biddulph

## BY-LAW NO. 35-2015

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**Being a by-law to provide for the adoption of estimates and setting the Tax Rates and to further provide for penalty and interest in default thereof for 2015**

**WHEREAS** Section 312 of The Municipal Act, 2001 provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

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

**AND WHEREAS** the County of Middlesex has by by-law set the Tax Ratios for the year 2015;

**AND WHEREAS** the County of Middlesex has by by-law set the Tax Rates for County General and Library purposes;

**AND WHEREAS** the Province of Ontario has enacted Ontario Regulation 400/98, as amended, being a regulation establishing tax rates for education purposes for the year 2015;

**AND WHEREAS** certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

**THEREFORE** the Council of the Corporation of the Township of Lucan Biddulph enacts as follows:

1. **THAT** the 2015 Revenue and Expenditure estimates for the Township of Lucan Biddulph be adopted as follows:

Expenditures	\$9,589,253
Revenues	\$6,692,993

Amount to be raised upon rateable assessment for municipal purposes  
\$2,896,260

2. **THAT** levy for all purposes be as set out in Schedule "A" hereto attached.
3. **THAT** the 2015 tax rates including the County and Education rates hereby be adopted and applied against the whole of the assessment for real property in the following classes:

Property Class	2015 Municipal Rate	Total 2015 Tax Rate
Residential	.00595010	.01177260
Farmland	.00148753	.00294315
Managed Forest	.00148753	.00294315
Commercial PIL Full	.00681227	.02529871
Commercial PIL Gen	.00681227	.01124589
Commercial Tax Full	.00681227	.02529871
Commercial Exec. Land	.00476859	.01770910
Commercial PIL Vac. Land	.00476859	.00787213
Commercial Vacant Land	.00476859	.01770910
New Construction Comm. Full	.00681227	.02314589
New Construction Ofc. Bldg.	.00661227	.02314589
Industrial PIL Full/Shared	.01038352	.03244142
Industrial Tax Full	.01038352	.03244142
New Construction Ind. Full	.01038352	.02904142

Large Industrial Full	.01038352	.03244142
Multi-Res. Tax Full	.01052989	.01933306
Pipeline Full	.00628033	.02359447
Residential PIL Full	.00595010	.01177260
Residential PIL Gen	.00595010	.01177260
Residential Full	.00595010	.01177260

4. **THAT** the following special rates “per unit per 2015 assessment roll for 2015 taxation” shall be levied and collected upon respective properties:

- a) Recycling: \$66.00 per unit
- b) Garbage: Small container - \$88.00 per unit  
Medium Container - \$132.00 per unit  
Large Container - \$198.00 per unit

5. **THAT** the reduction in the tax rate for commercial vacant units and excess land is established at 30%.

6. **THAT** the reduction in the tax rate for commercial vacant land is established at 30%.

7. **THAT** the reduction in the tax rate for industrial vacant units and excess land is established at 35%.

8. **THAT** the reduction in the tax rate for industrial vacant land is established at 35%.

9. **THAT** every owner of property shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:

- 50% thereof on the 28<sup>th</sup> day of August 2015
- 50% thereof on the 27<sup>th</sup> day of November 2015

And non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.

10. On all taxes of the levy, which are in default on the first day of the calendar month following the due dates, a penalty of 1 ¼ % shall be added and thereafter a penalty of 1 ¼ % per month will be added every month the default continues until December 31<sup>st</sup>, 2015.

11. On all taxes in default on January 1<sup>st</sup>, 2016, interest shall be added at the rate of 1 ¼ % per month for each month in which the default continues.

12. 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.

13. 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** By-law No. 18-2014 be hereby repealed.

**Read a FIRST, SECOND and THIRD time and FINALLY PASSED THIS 19<sup>TH</sup> DAY OF MAY, 2015.**

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MAYOR

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CLERK