

Township of Lucan Biddulph

BY-LAW NO. 36-2018

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 2018

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 2018;

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 2018;

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 2018 Revenue and Expenditure estimates for the Township of Lucan Biddulph be adopted as follows:

Expenditures	\$5,154,842.40
Revenues	\$1,351,666.40

Amount to be raised upon rateable assessment for municipal purposes
\$3,803,176.

2. **THAT** levy for all purposes be as set out in Schedule "A" hereto attached.

3. **THAT** the 2018 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	2018 Municipal Rate	Total 2018 Tax Rate
Residential	.00619038	.01176288
Farmland	.00154760	.00294072
Managed Forest	.00154760	.00294072
Commercial PIL Full	.00708737	.02462958
Commercial PIL Gen	.00708737	.01152099
Commercial Tax Full	.00708737	.02462958
Commercial Tax Exc. Land	.00496116	.01724071
Commercial PIL Gen Vac.	.00496116	.00806469
Commercial Tax Vac Land	.00496116	.01724071
New Construction Comm. Full	.00708737	.02242099
New Construction Ofc. Bldg.	.00708737	.02242099
Commercial (New Construction)	.00496116	.01724071
Industrial PIL Full/Shared	.01080283	.03096073
Industrial Tax Full	.01080283	.03096073

New Construction Ind. Full	.01080283	.02846073
Industrial Tax Vac. Land	.00702184	.02012448
Multi-Res. Tax Full	.01095512	.01950828
Pipeline Full	.00653395	.02310727
Residential PIL Full	.00619038	.01176288
Residential Full	.00619038	.01176288

4. **THAT** the following special rates “per unit per 2018 assessment roll for 2018 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 31st day of August 2018
 50% thereof on the 30th day of November 2018
- 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 31st, 2018.
 11. On all taxes in default on January 1st, 2019, 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. 19-2017 be hereby repealed.

Read a FIRST, SECOND and THIRD time and FINALLY PASSED THIS 7th DAY OF May, 2018.

MAYOR

CLERK