



The Municipal Corporation of the Town of Fort Erie

BY-LAW NO. 14-2000

**BEING A BY-LAW TO AUTHORIZE A LEVY OF TAXES BEFORE
THE ESTIMATES ARE ADOPTED FOR THE YEAR 2000
(F22)**

WHEREAS Section 370 (1) of the *Municipal Act*, Chapter M. 45, R.S.O. 1990, as amended provides, that for 1999 and subsequent years, the council of a local municipality, before the adoption of the estimates for the year, may 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 rateable for local municipality purposes, and

WHEREAS Section 370 (3) of the aforesaid Act provides that the tax rates to be levied under subsection (1) are subject to the following restrictions:

1. The rate on a property class must be set so that the total amount raised, when the tax rate is levied on the applicable assessment rateable for local municipality purposes, does not exceed 50 per cent of the total amount raised for all purposes in the previous year by the levying of tax rates on all the properties that, in the current year, are in the property class.
2. The rates must be set so that the amount raised does not exceed any limit in a regulation under section 371.
3. The rates on the different classes of property must be in the same proportion to each other as the tax ratios established under section 363 for the property classes are to each other.
4. For the purposes of calculating the total amount raised for all purposes for the previous year under paragraph 1, if any tax rates were levied for only part of the previous year because assessment was added to the collector's roll during the year, an amount shall be added equal to the additional taxes that would have been levied if the tax rates had been levied for the entire year.
5. For the purposes of paragraph 1, the total amount raised for all purposes for the previous year shall be adjusted in accordance with the following:
 - i. the amount shall be decreased by the costs, for the previous year, of deferrals, cancellations or other relief under a by-law under sub-section 373 (1) or 442.2 (1),
 - ii. the amount shall be increased by any taxes deferred under a by-law under subsection 373 (1) that were due in the previous year, and

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WHEREAS subsection 370(4) of the aforesaid Act provides that taxes under subsection (1) shall be levied on the assessment according to the assessment roll for taxation in the previous year as most recently revised before the by-law is passed or a preliminary assessment roll provided by the assessment commissioner for the purpose, and

WHEREAS Section 447.30(1) of the *Municipal Act*, Chapter M. 45, R.S.O. 1990 as amended provides, that the following apply instead of section 370, for 1999 and 2000, with respect to properties (capped classes) to which this Part applies:

1. The council of a local municipality, before the adoption of the estimates for the year, may pass a by-law levying taxes on the assessment in the frozen assessment listing, as most recently revised, for property in the municipality rateable for local municipality purposes.
2. The taxes to be levied under paragraph 1 shall be determined by applying,
 - i. a mill rate to the commercial assessment and business assessment, as set out in the frozen assessment listing, and
 - ii. a mill rate to the vacant commercial assessment and non-business assessment, as set out in the frozen assessment listing.
3. The mill rate applied under subparagraph i of paragraph 2 shall not exceed the prescribed percentage (or 50 per cent if no percentage is prescribed) of the adjusted commercial mill rate, determined under section 447.16, that was applicable to the property for the previous year or that would have applied to the property for the previous year if this Part had applied.
4. The mill rate applied under subparagraph ii of paragraph 2 shall not exceed the prescribed percentage (or 50 per cent if no percentage is prescribed) of the adjusted residential mill rate, determined under section 447.16, that was applicable to the property for the previous year or that would have applied to the property for the previous year if this Part had applied.
5. A by-law under paragraph 1 may provide for the levying of taxes on assessment added to the frozen assessment listing after the by-law is passed.
6. Subsections 370(2), (5), (6), (7) and (7.1) apply, with necessary modifications, with respect to a by-law under paragraph 1.

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7. Paragraph 4 applies, with necessary modifications, with respect to the mill rate applied under paragraph 5 of section 447.21 to determine the taxes levied under paragraph 1", and

WHEREAS Ontario Regulation 602/99 being a Regulation to Amend Ontario Regulation 7/99 Made Under the *Municipal Act* amends Section 22 of the Regulation by adding the following subsections:

- (1.1) The application of section 447.30 of the Act, as it applies under section 447.54 of the Act, is varied, with respect to 2000, in accordance with the following:
1. A by-law under paragraph 1 of subsection 447.30 (1) of the Act shall provide for taxes to be limited in accordance with the following:
 - i. If the taxes levied under paragraph 1 of subsection 447.30 (1) of the Act would otherwise exceed 50 per cent of the final 1999 taxes, the taxes levied under paragraph 1 of subsection 447.30 (1) of the Act shall be reduced to 50% of the final 1999 taxes.
 - ii. If the taxes levied in 1999 were for only part of the year because assessment was added to the collector's roll during the year, the final 1999 taxes shall be deemed, for the purposes of subparagraph i, to be equal to what the final taxes would have been if the 1999 taxes had been levied for an entire year.
 - iii. Subparagraph i does not apply with respect to a parcel if no taxes were levied on the parcel in 1999.

Under subsection 370(7) of the Act, as that subsection applies under section 447.54 of the Act, the council of a municipality shall not adjust taxes so that they exceed what they are limited to under paragraph 1.

- (1.2) In this section,
"final 1999 taxes" means the taxes levied for 1999 on a property, and

WHEREAS Subsection 399(1) of the Municipal Act, R.S.O. 1990, as amended, Council may, by by-law, require the payment of taxes to be made in to the office of the Treasurer or Collector any day or days to be named therein, in bulk or by installments and may provide that on the punctual payment of any installment, the time for payment of the remaining installment or installments shall be extended to a day or days to be named, or may provide that in default of payment of any installment by the day named for payment thereof, the subsequent installment or installments shall forthwith become payable.

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NOW THEREFORE the Municipal Council of The Corporation of the Town of Fort Erie hereby enacts as follows:

1. **THAT** an interim tax levy at the following rates are hereby imposed and levied on the whole of the assessment for real property in the following classes:

<u>WARDS I THROUGH IV</u>	<u>TAX RATE</u>
Residential	.84 %
Residential-Education only	.21 %
Farmlands	.21 %
Managed Forests	.21 %
Pipelines	1.74 %
Commercial	50 % of the final 1999 taxes
Industrial	50 % of the final 1999 taxes
Large Industrial	50 % of the final 1999 taxes
Multi-Residential	50 % of the final 1999 taxes

2. **THAT** the said sums levied under the authority of this by-law shall be interim levies pursuant to Subsection 370(1) of the *Municipal Act* as so amended, and shall be deducted from the amount of the levy to be subsequently made when the estimates for the Town of Fort Erie have been adopted by council.
3. **THAT** all monies levied and collected under the authority of this by-law shall be paid into the office of the Treasurer of the Corporation of the Town of Fort Erie and shall be applied as directed by the statutes in that behalf or as the Town Council has by-law or estimates for 2000 directed or shall from time to time hereafter direct.
4. **THAT** all sums payable to the Town of Fort Erie under this by-law (hereinafter referred to as "interim taxes" shall be paid in two instalments as follows:

The first due on or before **February 28, 2000**
and
The second due on or before **April 28, 2000**

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5. **THAT** upon default being made in payment of any interim taxes according to the manner and at the time hereinafter provided thereof in respect of which such default has occurred a penalty of **1.25% per month** on the first day of default and the first day of each calendar month thereafter which shall be levied and collected as if they have been imposed originally and had formed part of such interim taxes.
6. **THAT** applicable taxes as mentioned previously in this by-law shall be levied upon any assessment added to the frozen assessment listing after the day of the passage of this by-law.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 24TH DAY OF JANUARY, 2000.



MAYOR



CLERK

I, the Clerk, Carolyn J. Booth, of The Corporation of the Town of Fort Erie hereby certify the foregoing to be a true certified copy of By-law No. 14-2000 of the said Town. Given under my hand and the seal of the said Corporation this _____ day of _____, 2000.
