



**The Municipal Corporation of the  
Town of Fort Erie  
BY-LAW NO. 96-2000**

AMENDED BY  
BY-LAW No. 118-2000  
May 23, 2000  
DATE attached

AMENDED BY  
BY-LAW No. 122-2000  
June 12, 2000  
DATE attached

**BEING A BY-LAW TO SET THE 2000 TAX RATES AND TO LEVY  
TAXES FOR THE YEAR 2000 (F22)**

**WHEREAS** Section 368(2) of the *Municipal Act*, R.S.O. 1990, Chapter M.45, as amended provides that for the purposes of raising the general local municipality levy, the Council of 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 rateable for local municipality purposes, and

**WHEREAS** Section 368(4) of the said *Municipal Act* provides that the tax rates to be levied under subsection (2) or (3) are subject to the following restrictions:

1. The rates must be set so that, when they are levied on the applicable assessment rateable for local municipality purposes, an amount equal to the general local municipality levy or special local municipality levy, as the case may be, is raised.
2. 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, and

**WHEREAS** Section 368(8) of the said *Municipal Act* provides that a local municipality may, with the written approval of the Minister of Finance, set a tax rate for a property class that is lower than would otherwise be allowed.

**WHEREAS** the Municipal Council of the Town of Fort Erie must finalize its 2000 local municipality rate in order for the final billing to proceed, and

**WHEREAS** the Regional Municipality of Niagara has by By-law No. 17-2000 set the tax rates for Region, Waste Management and School Board purposes, and

**WHEREAS** the Provincial Minister of Finance, the Honourable Ernie Eves, has been requested to approve a tax rate reduction for the industrial and large industrial classes that is lower than would otherwise be approved under Section 368

**WHEREAS** as a result of Bill 79, local municipalities are prevented from issuing 2000 final tax bills to taxpayers in the commercial, industrial and multi-residential classes without including the 10-5-5 rebates/clawback adjustments for 2000 and since these amounts cannot be determined without the Province of Ontario OPTA software, it is deemed expedient to run separate final billing processes for residential tax bills and those bills affected by the 10-5-5 cap, and

**WHEREAS** the residential tax bills will be sent out at the regular time with due dates of June 30<sup>th</sup> and September 29<sup>th</sup> and mailings will occur for the multi-residential, commercial and industrial classes following readiness of the OPTA software, and

**WHEREAS** it is necessary for the Municipal Council of the Corporation of the Town of Fort Erie, pursuant to the *Municipal Act* to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Town of Fort Erie the sums set forth for various purposes in Schedule "A" annexed hereto for the current year, and

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

- (1) **THAT** for the year 2000, subject to approval of the special rate reduction for the industrial and large industrial classes, the Corporation of the Town of Fort Erie shall levy upon the assessment classes set out in Schedule "A" annexed hereto to this by-law the rates of taxation pursuant to current value assessment for general purposes as set out in Schedule "A" annexed hereto to this by-law.
- (2) **THAT** the estimates for the current year as adopted by By-law No. 14-2000 of the Town of Fort Erie are employed in Schedule "A" annexed hereto to this by-law.
- (3) **THAT** the levy provided for in Schedule "A" annexed hereto to this by-law shall be reduced by the amount of the interim levy for 2000.
- (4) **THAT** payments in lieu of taxes due to the Corporation of the Town of Fort Erie, the actual amount due to the Corporation of the Town of Fort Erie shall be based on the assessment roll and the tax rates for the year 2000.
- (5) **THAT** railway rights-of-way taxes due to the Corporation of the Town of Fort Erie in accordance with the regulations as established by the Minister of Finance, pursuant to the *Municipal Act*, R.S.O. 1990, Chapter M.45 as amended, the actual amount due to the Corporation of the Town of Fort Erie shall be based on the assessment roll and the tax rates for the year 2000 as approved by regulation with due dates to be the same as Section 6(2) herein.

- (6) **THAT** the following due dates and tax rates be and they are hereby established for the following assessment classes:

1. June 5, 2000 mailing, with 50% due on each of June 30, 2000 and September 29, 2000:

<u>Class</u>	<u>2000 Rate</u>
Residential	1.704925%
Residential, education only (SPCA)	0.414000%
Pipelines	3.484279%
Farmlands and Managed Forests	0.426231%

2. August 7, 2000 mailing with 50% due on August 31, 2000 and October 31, 2000:

Multi-residential	3.596589%
Commercial occupied	4.225337%
Commercial, vacant	2.957736%
Commercial, no education (PBA)	2.102182%
Industrial, occupied	8.631244%
Industrial, vacant	5.610307%
Large industrial, occupied	9.681257%
Large industrial, vacant	6.292817%

- (7) **THAT** a penalty of 1.25% of the amount of each instalment shall be imposed on the first day of default and on the first day of each calendar month thereof in which default continues until the taxes are paid as prescribed by subsection 399(3) and 419(1) of the Municipal Act R.S.O. 1990, Chapter M45.
- (8) **THAT** the minimum tax bill shall not be less than \$10.00.
- (9) **THAT** taxes may be paid on or before the due date of each instalment at any financial institution within the Town of Fort Erie.
- (10) **THAT** when any instalment is in default or where there are prior arrears owing on any property, payment must be made at the office of the Treasurer, Municipal Centre, Fort Erie, Ontario, L2A 2S6.



- (11) **THAT** if any section or portion of this by-law, including Schedule "A" annexed hereto, is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Town of Fort Erie that all remaining sections and portions of this by-law shall continue in force and effect

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 8th DAY OF MAY, 2000.**

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CLERK

I, the Clerk, Carolyn J. Kett, of The Corporation of the Town of Fort Erie hereby certify the foregoing to be a true certified copy of By-law No. 96-2000 of the said Town. Given under my hand and the seal of the said Corporation this       day of       ,2000.

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File Name: 2000 Schedule of Tax Rates  
Date: 05-May-00

**CORPORATION OF THE TOWN OF FORT ERIE**  
**SCHEDULE A TO BYLAW 96-2000**  
**2000 TAX RATES**

## TAX IMPACT

[illegible]

Note 1: Commercial Class includes Properties assessed as Office Buildings, Shopping Centres & Parking Lots - Niagara did not opt for these optional classes

Town Levy	Region Levy	Waste Mgmt Levy	Education Levy	Total 2000 Levy
\$6,560,945	\$ 9,839,111	\$ 976,337	\$ 5,572,615	\$ 22,949,008
\$ -	\$ -	\$ -	\$ 484	\$ 484
\$ 267,145	\$ 375,319	\$ 39,754	\$ 88,745	\$ 770,962
\$1,092,430	\$1,606,684	\$162,565	\$2,890,229	\$5,751,908
\$ 169,198	\$ 248,847	\$ 25,179	\$ -	\$ 443,224
\$ 33,243	\$ 48,892	\$ 4,947	\$ 87,951	\$ 175,033
\$ 26,813	\$ 39,436	\$ 3,990	\$ 70,940	\$ 141,179
\$ 499,336	\$ 747,454	\$ 76,653	\$ 1,185,051	\$ 2,508,494
\$ 9,420	\$ 14,101	\$ 1,446	\$ 22,356	\$ 47,323
\$ 38,326	\$ 57,369	\$ 5,883	\$ 90,956	\$ 192,535
\$ 196,615	\$ 281,366	\$ 30,182	\$ 453,732	\$ 961,915
\$ 9,906	\$ 14,177	\$ 1,521	\$ 22,860	\$ 48,464
\$ 67,970	\$ 100,623	\$ 10,115	\$ 180,825	\$ 359,532
\$ 12,898	\$ 19,342	\$ 1,919	\$ 10,955	\$ 45,114
\$ 113	\$ 170	\$ 17	\$ 96	\$ 396
\$8,984,357	\$13,392,910	\$1,340,508	\$10,677,796	\$34,395,571

		Town	Region		Education						
Canadian National Railway	WT	\$ 46.79	\$ 83.19	n/a	\$ 152.24	138.27 acres	\$ 27,520	\$ 11,503	n/a	n/a	\$ 39,023
Canadian Pacific Railway	WT	\$ 59.21	\$ 105.26	n/a	\$ 196.01	141.20 acres	\$ 36,037	\$ 14,863	n/a	n/a	\$ 50,900
							\$ 63,557	\$ 26,365	\$ -	\$ -	\$ 89,922
						Total taxes and railway right of way	\$9,047,914	\$ 13,419,275	\$ 1,340,508	\$ 10,677,796	\$ 34,485,494