

THE CORPORATION OF THE TOWN OF SMOOTH ROCK FALLS

BY-LAW # 2009-23

**BEING A BY-LAW OF THE CORPORATION OF THE TOWN
OF SMOOTH ROCK FALLS TO ADOPT THE CURRENT
ESTIMATES FOR THE YEAR 2009 AND TO LEVY THE
RATES OF TAXATION FOR THE YEAR 2009**

WHEREAS the Council of The Corporation of the Town of Smooth Rock Falls has, in accordance with the Municipal Act 2001, S.O. 2001, c. 25, as amended, considered the estimates of the Municipality and by virtue of those estimates, it is necessary that ONE MILLION, SEVEN HUNDRED AND FORTY SEVEN DOLLARS, SEVEN HUNDRED AND SIXTY (\$1,747,760) DOLLARS, for general purposes of The Corporation of the Town of Smooth Rock Falls be raised by means of taxation for the year 2009;

AND WHEREAS all property assessment rolls on which the 2009 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c.A.31, as amended, subject to appeals;

AND WHEREAS the property assessment has been determined on the basis of the aforementioned property assessment rolls, as revised;

AND WHEREAS the sums required by taxation in the year 2009 for municipal purposes be raised by the imposition of tax rates on the aforementioned property assessment as set out in Schedule "A" hereto annexed.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF SMOOTH ROCK FALLS HEREBY ENACTS AS FOLLOWS:

1. **ADOPTION OF ESTIMATES**

The Council of The Corporation of the Town of Smooth Rock Falls hereby adopts the current estimates of all sums required during the year 2009 for municipal purposes in the gross amount of FOUR MILLION, SIX HUNDRED AND SIXTEEN THOUSAND, ONE HUNDRED AND NINETY-EIGHT (\$4,616,198) DOLLARS and in the net amount of ONE MILLION, SEVEN HUNDRED AND FORTY SEVEN THOUSAND, SEVEN HUNDRED AND SIXTY (\$1,747,760) DOLLARS.

2. PAYMENT OF TAXES LEVIED

THAT the net amount of taxes levied by this by-law shall be due and payable as follows:

Residential, Pipelines, Farmlands and Managed Forest, Commercial and Industrial Classes:

In Two instalments:

- a) the first instalment due on the 13TH day of November, 2009
- b) the second instalment due on the 11th day of December, 2009

Non-payment of the amounts as noted on the dates stated in accordance with this section shall constitute default.

3. MUNICIPAL TAX RATES

- a) For the year 2009, there shall be levied upon and collected from the property assessment, for the municipal purposes, the rates of taxation set out in Schedule "A".
- b) Interim taxes levied in 2009 shall be shown as a reduction from the 2009 tax levy.
- c) Taxes levied under sub-section 3(a) above shall be adjusted in accordance with Bill 79 in the multi-residential, commercial and industrial classes.

4. PENALTY FOR NON-PAYMENT OF TAXES

THAT a charge of one and one-quarter percent (1.25%) shall be imposed as a penalty for non-payment of taxes and shall be added to every tax instalment or part thereof remaining unpaid on the first day following the first due date for payment of each such instalment and thereafter an additional charge of one and one-quarter percent (1.25%) shall be imposed and shall be added to every such tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continues.

5. **NOTICES OF TAXES DUE**

The Tax Collector is hereby authorized to mail, deliver or cause to be mailed or delivered the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.

6. **WHERE AND HOW TAXES PAYABLE**

Taxes shall be payable to The Corporation of the Town of Smooth Rock Falls. All municipal taxes including local improvement assessments, or rates payable as taxes, are payable at the Municipal Office, 142 First Avenue or by mail addressed to The Corporation of the Town of Smooth Rock Falls, P.O. Box 249, Smooth Rock Falls, Ontario, P0L 2B0.

7. **PART PAYMENT OF TAXES DUE AND OWING**

a) The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such payment, provided that acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable under clause 4 hereof in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.

b) In default of payment of any instalment of taxes, or any part of any instalment, by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

8. **OTHER CHARGES**

8.1 Water and Sewer Charges

It is hereby authorized that water and sewer charges be added to the Collectors Roll in the total amount of approximately FOUR HUNDRED AND FORTY-FIVE THOUSAND, NINE HUNDRED (\$445,900) to properties connected to the municipal service. The Water and Sewer charges are hereby attached marked "Schedule B".

READ a first and second time this 14th day of October, 2009.

MAYOR

CLERK

READ this third time and finally passed this 14^h day of October, 2009.

MAYOR

CLERK