

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

BY-LAW NO. 27-2014

BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED DURING THE YEAR AND TO ADOPT TAX RATES FOR THE YEAR 2014

WHEREAS Section 290 of the Municipal Act, 2001, as amended, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Section 312 (2) of the Municipal Act, 2001, as amended, provides that 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 312 (4) of the Municipal Act, 2001, as amended, authorizes municipalities to pass by-laws for purposes of raising a special local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on all or part of the assessment, as specified in the bylaw, in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 312 (5) of the Municipal Act, 2001, as amended, indicates the assessment in each property class includes any adjustments made under section 32, 33, 34, 39.1 or 40 of the Assessment Act, R.S.O. 1990 Chapter A.31, as amended, to the assessments on the assessment roll as returned for the taxation year if the adjustments are made on the tax roll before the by-law mentioned in subsection (4) is passed for the taxation year;

AND WHEREAS Section 208 (1) of the Municipal Act, 2001, as amended, states that a municipality shall annually raise the amount required for the purposes of a board of management, including any interest payable on money borrowed by it for the purposes of the board of management;

AND WHEREAS Section 326 (1)(a)(e) of the Municipal Act, 2001, as amended, states that a municipality may by by-law identify a prescribed special service and determine whether all or a specified portion of the additional costs determined in clause (d) shall be raised under subsection (4) of Section 326;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry, has, under By-Law No. 4931 directed each lower-tier Municipality to levy Tax Ratio's;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry, has, under By-Law No. 4932 directed each lower-tier Municipality to levy specified tax rates for the purpose of raising the general upper-tier levy;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry, has, under By-Law 4930, adopted optional tools for the purposes of administering limits for the Commercial, Industrial and Multi-Residential Property Classes;


THEREFORE the Council of the Corporation of the Township of North Glengarry enacts as follows:

1. That the Council of the Corporation of the Township of North Glengarry has considered the estimates of the Municipality and deems it necessary that the amount of \$4,470,000 be adopted as its requirements for the year 2014.
2. That for the year 2014, the tax rates as shown on Schedule "A" to this by-law, shall be levied upon the whole of the assessment in each property class.
3. That the rate of 165.00 per Residential Unit (RU), and Farm Residential Unit (FRU) and Seasonal Dwelling (RDU) as defined and classed as such in the Collector's Roll from the Assessment Office be charged annually on the tax roll for Garbage and Recycling Fees.

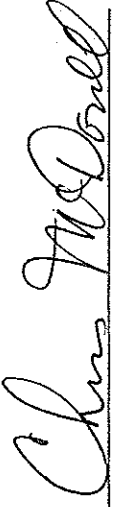
4. That any amounts received by the interim instalments for 2014 shall be deducted from the amounts levied by this by-law. The amount for Interim Instalments were calculated by using the current Assessment Roll times 50% of the 2013 Tax Rate.
5. That for Payments-In-Lieu of taxes and railway right-of-ways due to the Corporation of the Township of North Glengary, the actual amount due shall be based on the assessment roll and the tax rates for the year 2014.
6. That taxes shall be payable in two instalments (July 31st, 2014 and September 30th, 2014) for the uncapped classes.
7. That the due dates and instalments for the final taxes for the capped classes will be the same as in Item 6.
8. That the due dates for all Supplementary and Omitted assessments will be payable in two instalments. (Example: end of September and end of November)
9. That penalties for late payment shall be charged at 1.25% of the unpaid balance.
10. That the Treasurer is authorized to mail or cause to be mailed notice of taxes due to the address of the residence of the landowner or commercial property owner or to the address of the person to whom notice is required to be given.
11. That taxes shall be payable at the Township Office in Alexandria, at most Financial Institutions in Canada or by mail.
12. Taxpayers have the option of paying Realty and or Commercial taxes through pre-authorized payments, based on ten monthly payments per year electronically transferred from their bank accounts, through equalized monthly payments from January to and including October in each year. The tax account of the property owner must be up to date in order to enroll in this plan.
13. Taxpayers enrolled in the pre-authorized monthly payment plan who are making all their payments on the scheduled dates will not be subject to penalty for non payment of taxes on any outstanding balances on the due dates. The following exceptions will apply:
 - A) In the event of an "Insufficient Funds" notice the resident will be charged the appropriate NSF charge as well as penalty and interest for non-payment .
 - B) Two instances of "Insufficient Funds" notices by a taxpayer, in the course of the monthly update, will result in the removal of the subject taxpayer from the payment plan.
14. The Treasurer is empowered to accept part of the payment of taxes from time to time on account of taxes due.
15. The Treasurer is hereby authorized to place any outstanding amounts owed to the Municipality as a sum on the appropriate tax account to be collected in like manner as taxes.
16. That any remaining operating surpluses be transferred to the specific departments' working fund reserves (fire, roads, recreation, RARE and water/sewer departments) and any deficits incurred by these same departments be funded from their specific working fund reserve or capital expenditure reserves at year-end of the same fiscal year.
17. That any remaining operating surpluses for all other departments be transferred to the working fund reserve account and any operating deficits for all other departments be transferred from the working fund reserve account at year-end of the same fiscal year.
18. This By-Law replaces By-Law #21-2013 which is hereby repealed.

This By-Law shall come into force and effect upon the date of the final reading thereof.

READ a first, second and third time and passed in Open Council this 12th day of May, 2014.



CAO/Clerk



Mayor

I hereby certify this to be a true copy of By-Law No. 27-2014, and that such By-Law is in full force and effect.

May 13, 2014

Date Certified



CAO/Clerk / Deputy Clerk

Lise Lavigne - Commissioner
by virtue of my office as
Deputy Clerk
Township of North Glengarry

