

THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

BY-LAW #28-2019

Being a by-law to set and levy the Rates of Taxation in the Township of Armour for the year 2019

WHEREAS it is necessary for the Council of the Township of Armour, pursuant to the Municipal Act, to raise certain sums for the 2019 taxation year;

AND WHEREAS all property assessment rolls on which the 2019 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act subject to appeals at present before the District Court and the Ontario Municipal Board;

AND WHEREAS "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmland Assessment", and "Managed Forest Assessment", as defined in the Assessment Act, as amended by the Fair Municipal Finance Act, 1997 and further amended by Regulations thereto, have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios on the aforementioned property for the 2019 taxation year have been set out in By-law #27-2019 of the Township of Armour;

AND WHEREAS the tax rates on the aforementioned property classes and property subclasses have been calculated pursuant to the provisions of the Municipal Act and the manner set out herein;

NOW THEREFORE the Council of The Municipal Corporation of the Township of Armour enacts as follows:

1. a) That the 2019 current municipal budget be adopted in the following amounts:

Expenditures	(Municipal)	\$ 7,452,391.00
Public/Separate	(Education)	\$ 680,564.00
Total		\$ 8,132,955.00
Revenue	(Municipal)	\$ 4,707,566.00
Taxation	(General Portion)	\$ 2,744,825.00
Taxation	(School Portion)	\$ 680,564.00
Total		\$ 8,132,955.00

b) For the year 2019, the Township of Armour shall levy upon the following the rates of taxation per current value assessment for general purposes:

Residential/Farm Assessment:	Education	0.00161000
	General	<u>0.00767866</u>
		0.00928866
Multi-residential Assessment:	Education	0.00161000
	General	<u>0.00786798</u>
		0.00947798
New Multi-residential Assessment:	Education	0.00161000
	General	<u>0.00786798</u>
		0.00947798
Commercial Occupied Assessment:	Education	0.00705192
	General	<u>0.00801293</u>
		0.01506485
Commercial Occupied New Construction Assessment:	Education	0.00705192
	General	<u>0.00801293</u>
		0.01506485
Commercial On-Farm Business:	Education	0.00257500
	General	<u>0.00801293</u>
		0.01058793
Commercial Excess Assessment:	Education	0.00599413
	General	<u>0.00560905</u>
		0.01160318

Commercial Vacant Assessment:	Education	0.00599413
	General	<u>0.00560905</u>
		0.01160318
Industrial Occupied Assessment:	Education	0.00402988
	General	<u>0.00776434</u>
		0.01179422
Industrial Occupied New Construction Assessment:	Education	0.00402988
	General	<u>0.00776434</u>
		0.01179422
Industrial On-Farm Business:	Education	0.00257500
	General	<u>0.00776434</u>
		0.01033934
Industrial Excess Assessment:	Education	0.00332465
	General	<u>0.00504682</u>
		0.00837147
Industrial Excess New Construction Assessment:	Education	0.00332465
	General	<u>0.00504682</u>
		0.00837147
Industrial Vacant Assessment:	Education	0.00332465
	General	<u>0.00504682</u>
		0.00837147
Pipeline Assessment:	Education	0.00533390
	General	<u>0.00579618</u>
		0.01113008
Farmland Assessment:	Education	0.00040250
	General	<u>0.00191967</u>
		0.00232217
Managed Forest Assessment:	Education	0.00040250
	General	<u>0.00191967</u>
		0.00232217
Landfill Assessment:	Education	0.01030000
	General	<u>0.00801293</u>
		0.01831293

- c) The Current Taxes shall become due and payable in 2 installments as follows: 50 percent of the final levy shall become due and payable on the 27<sup>th</sup> day of September, 2019; and the balance of the final levy shall become due and payable on the 25<sup>th</sup> day of October, 2019. Non-payment of the amount on the date stated in accordance with this section shall constitute default.

A penalty shall be charged as follows:

1.25% on the first day of default plus an additional 1.25% on the first day of every calendar month thereafter in which the taxes remain unpaid.

2. For payments in lieu of taxes due to the Township of Armour under the Municipal Act, actual amounts will be based on the assessment rolls and the municipal rates of taxation for the year 2019.
3. This By-law shall come into force and take effect as of the date of passing.

Read in its entirety, approved, signed and the seal of the Corporation affixed thereto and finally passed in open Council this 23<sup>rd</sup> day of April, 2019.

Original signed by Bob MacPhail  
Robert MacPhail, Reeve

Original signed by John Theriault  
John Theriault, Clerk