

**BY-LAW 23-2018 OF 2018**

**THE CORPORATION OF THE TOWN OF ST. MARYS**

Being a By-law to adopt the current estimates and to levy the rates of taxation for the year 2018.

- WHEREAS:** It is necessary for the Council of The Corporation of the Town of St. Marys, pursuant to the *Municipal Act*, to raise certain sums for the 2018 taxation year;
- AND WHEREAS:** All property assessment rolls on which the 2018 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act* subject to appeals;
- AND WHEREAS:** The property assessment for each of the defined property classes has been determined on the basis of the aforementioned property assessment rolls;
- AND WHEREAS:** The tax ratios on the aforementioned property for the 2018 taxation year have been set out in By-Law 22-2018 of The Corporation of the Town of St. Marys;
- AND WHEREAS:** The sub-class tax rate reductions on prescribed sub-classes for the 2018 taxation year have been set out in By-law 22-2018 of The Corporation of the Town of St. Marys;
- AND WHEREAS:** The tax rates of the property classes and property sub-classes have been calculated pursuant to the provisions of the *Municipal Act* and the manner set out herein.
- NOW THEREFORE:** The Council of The Corporation of the Town of St. Marys hereby enacts as follows;
1. THAT The Corporation of the Town of St. Marys adopt the sum of \$17,953,991 as detailed in Column 2 of Schedule "A" attached hereto and which forms part hereof as the gross estimate of the funds required during the year 2018 for The Corporation of the Town of St. Marys operating budget.
  2. THAT The Corporation of the Town of St. Marys adopt the capital budget estimates for the year 2018 as presented in Schedule "B".
  3. THAT having duly adopted the gross estimate set out in Schedule "A" and having deducted there from the estimated revenues other than property taxes for the year 2018 the amount of \$17,167,348 as detailed in Column 1 of Schedule "A", Town Council hereby adopts the sum of \$11,812,540 as its estimate of the Property Tax Levy required during the year of 2018 for the Corporation,

including the sums required by law to be provided by Town Council for all local boards of the Corporation, excluding school boards.

4. THAT for the year 2018 the Municipality shall levy upon the Residential / Farm Assessment, upon the Multi-Residential Assessment, upon the Commercial Assessment, upon the Industrial Assessment, upon the Landfill Assessment, upon the Pipeline Assessment, upon the Farmland Assessment, and upon the Managed Forest Assessment the rates of taxation per current value assessment for general purposes set out in Schedule "A" attached hereto and which forms part hereof.
5. THAT the several sums or rates to be levied and collected shall be payable by the persons liable therefore at the Office of the Municipal Operations Centre of the Town of St. Marys. The realty tax shall be payable in two equal installments after the Interim Levy. The first of such installments on the Final Levy shall be payable on or before August 31, 2018 and the second installment of the Final Levy shall be payable on or before October 31, 2018.
6. THAT a percentage of 1 ¼% shall be imposed as a penalty on non-payment and shall be added to each tax installment or part thereof remaining unpaid on the first day following the last day for payment of each installment. And therefore an additional charge of 1 ¼% shall be imposed and shall be added to each such tax installment or part thereof remaining unpaid on the first day of each calendar month on which default continues until a new by-law is established.
7. THE Collector is hereby authorized to mail or cause to be mailed the Notice of Taxes to the address of the residence or place of business of the person to whom such Notice is required to be given.
8. THE Collector and the Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.
9. This By-Law comes into force and takes effect on the final passing thereof.

**Read a first and second time this 13<sup>th</sup> day of March, 2018.**

**Read a third and final time and passed this 13<sup>th</sup> day of March, 2018.**

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Mayor Al Stratheedee

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Brent Kittmer, CAO / Clerk