



THE CORPORATION OF THE TOWNSHIP OF JOLY

BY-LAW NO. 2012-08

Being a By-law to set and levy the rates of taxation for municipal purposes and school purposes for the year 2012, to impose a penalty charge for non-payment of 2012 taxes, to provide for interest to be added to tax arrears for 2012

WHEREAS it is necessary for the Council of the Corporation of the Township of Joly, pursuant to the Municipal Act, R.S.O. 2001, Part XXII, Sec. 363, to raise certain sums for the 2012 taxation year;

AND WHEREAS subsection 257.7(1) of the Education Act, as amended, requires a municipality to levy and collect tax rates for school purposes on such tax rates as are prescribed by regulation;

AND WHEREAS all property assessment rolls on which the 2012 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", "Commercial Assessment", "Industrial Assessment", "Farmland Assessment" and "Managed Forest Assessment", as defined by 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 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 and the Corporation of the Township of Joly enacts as follows:

1. a) That the 2012 current municipal budget be adopted in the following amounts:

Expenditures (Municipal)	\$ 724,586
Public/Separate (Education)	\$ 74,526
Total	<u>\$ 799,112</u>

Revenue	\$ 255,054
Taxation (General Portion)	\$ 469,532
Taxation (School Portion)	\$ 74,526
Total	<u>\$ 799,112</u>

- b) For the year 2012, the Township of Joly shall levy the following rates of taxation per current value assessment for general purposes:

Residential/Farm Assessment	General	0.011400
	Education	0.002210
		<u>0.013610</u>

Commercial Assessment Occupied	General	0.011954
	Education	0.00991139
		0.021865
Industrial Assessment Occupied	General	0.011954
	Education	0.012600
		0.024554
Farmland Assessment Occupied	General	0.002850
	Education	0.000553
		0.003403
Managed Forest Assessment	General	0.002850
	Education	0.000553
		0.003403

2. For payments in lieu of taxes due to the Corporation of the Township of Joly under the Municipal Act the actual amount due to the Corporation of the Township of Joly will be based on the assessment rolls for the year 2012.
3. All taxes shall, subject to the provisions of Section 4, become due and payable in two installments due and payable on the 31st of August 2012 and the 26th of October 2012 and non-payment of the amount on the dates stated in accordance with this section shall constitute default.
4. The Treasurer or Tax Collector shall be and they are hereby authorized to accept part payment from time to time on account of any taxes due, and to give a receipt for such part payment provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed or collectable under Section 5 in respect of non-payment of any taxes or any class of taxes or any installment thereof.
5. A percentage charge of 1.25% is imposed as a penalty for non-payment of taxes or any class or installment thereof and shall be added to every tax or any installment remaining unpaid on the first day of default and on the first day of each calendar month from then on in which default continues but not after December 31st, 2012.
6. Interest charges in respect of unpaid taxes, other than those levied for the current year, shall be at the rate of 1.25% per month of each month or fraction thereof until the taxes are paid.
7. Nothing herein shall prevent the Tax Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
8. In accordance with Section 388 of the Municipal Act, R.S.O. 2001, the minimum taxes chargeable in any year upon any parcel shall be Ten Dollars (\$10.00).
9. The Treasurer or Tax Collector may mail, or cause to be mailed, all notices of taxes required in accordance with the provisions of the Act, to the address of the residence or place of business of the person taxed, the notice specifying the amount of taxes payable pursuant to this by-law. Notices will not be mailed to tenants. It is the responsibility of the person taxed to notify and collect taxes from tenants or other persons.

10. The taxes payable pursuant to this by-law shall be paid into the office of the Treasurer or Tax Collector for the Corporation of the Township of Joly on or before the respective due dates herein before set forth.
11. The amounts required to be levied and collected by this by-law shall be reduced by the amounts levied and collected by the interim tax levy authorized by By-law No. 2012-03 of the Corporation of the Township of Joly.
12. This By-law shall come into force and take effect immediately following third reading.

READ A FIRST, SECOND, AND THIRD time in Open Council and finally passed this 14th day of August, 2012.

Mario Campese, Mayor

Joanne Griffiths, Clerk/Administrator Treasurer