

## VILLAGE OF POINT EDWARD

### By-law Number 23 of 2020

#### A By-law to Levy Taxes for the Year 2020

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**WHEREAS** it is necessary to levy on the whole of the assessment for realty property according to the last revised assessment roll for the Village of Point Edward, the sum of \$6,290,946.78 being the aggregate of the sums required to be provided by the Municipal Council for the current year for:

School Purposes	\$ 1,758,298.78
County Purposes (Upper Tier)	\$ 1,840,449.00
General Purposes (Lower Tier)	\$ 2,692,199.00

**AND WHEREAS** the Assessment Roll for the 2020 tax levy purposes is as follows:

Residential/Farm	RT	212,559,500
Multi-Residential	MT	3,121,000
New Multi-Residential	NT	0
Commercial	CT	83,237,200
Commercial	XT	25,999,000
Commercial	CM	5,877,706
Commercial	CU	5,630,900
Commercial -	CX	1,613,000
Commercial Office	DT	2,312,700
Commercial Office	DU	0
Industrial	IT	765,700
Industrial	IU	114,000
Industrial	IX	169,000
Pipeline	PT	<u>989,000</u>
TOTAL		342,388,706

**AND WHEREAS** the Corporation of the County of Lambton passed By-law Number 12 of 2020, being a by-law establishing tax ratios and setting out a method by which the portion of County levies will be raised in each area municipality.

**AND WHEREAS** the Corporation of the County of Lambton passed By-law Number 13 of 2020, being a by-law to adopt estimates of all sums required by the County of Lambton for County purposes and to provide a levy on area municipalities.

**AND WHEREAS** the Province of Ontario has enacted regulations establishing tax rates to school purposes for the year 2020;

**AND WHEREAS** in response to the COVID19 pandemic Point Edward Council believes it appropriate and necessary to accommodate the restrictions and challenges its ratepayers are coping with;

**AND WHEREAS** an interim levy was made before the adoptions of the estimates for the current year;

**NOW THEREFORE** the Council of the Corporation of the Village of Point Edward enacts as follows:

1. That for the purposes of providing the sum of \$6,290,946.78 for School purposes, County (Upper Tier) purposes and General (Lower Tier) purposes for the year 2020, there shall be levied and collected upon the whole rateable properties within the Village of Point Edward the following tax rates:

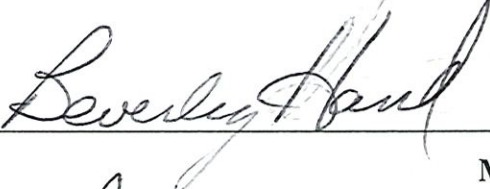
		County (Upper Tier) Tax Rate	School Tax Rate	General (Lower Tier) Tax Rate	TOTAL Tax Rate
Residential/Farm	RT	0.00437057	0.00153000	0.00639324	0.01229381
Multi Residential	MT	0.00874114	0.00153000	0.01278648	0.02305762
New Multi Residential	NT	0.00437057	0.00153000	0.00639324	0.01229381
Commercial	CT	0.00711135	0.01250000	0.01040245	0.03001380
Commercial	XT	0.00711135	0.00980000	0.01040245	0.02731380
Commercial	CM	0.00711135	0.00000000	0.01040245	0.01751380
Commercial	CU	0.00497795	0.01250000	0.00728171	0.02475966
Commercial	CX	0.00476900	0.00679260	0.00697605	0.01853765
Office	DT	0.00671231	0.01250000	0.00981873	0.02903104
Office	DU	0.00469862	0.01250000	0.00687311	0.02407173
Industrial	IT	0.00894906	0.01250000	0.01309062	0.03453968
Industrial	IU	0.00581689	0.01250000	0.00850890	0.02682579
Industrial	IX	0.00581689	0.01250000	0.00850890	0.02682579
Pipeline	PT	0.00586686	0.00980000	0.00858200	0.02424885

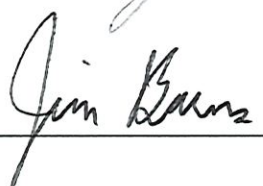
2. **THAT**, the levy provided for in Item 1 above shall be reduced by the amount of the interim levy for 2020.
3. **THAT**, the Treasurer is hereby authorized to mail or cause to mail the notices of taxes due to the address of the residence or place of business of the person indicated on the last revised assessment roll.
4. **THAT**, the Treasurer may accept part payment on account of any taxes due and where part payment on account of taxes due for any year is accepted, such part payment shall be credited first on account of the interest and penalty charges. If any, added to such taxes and where such taxes are required to be paid by instalments, the remainder of such payments shall be credited first against the instalment first due and secondly against the instalment next due, and so on, until the whole of the remainder of the payment has been credited against such taxes.
5. **THAT**, for the Residential and Pipeline classes, the said tax levy shall become due and payable in two installments as follows: July 2, 2020 and October 1, 2020 and non-payment of the amount on the dates stated in accordance with this section shall constitute default.



6. **THAT**, for the Multi-Residential, Commercial and Industrial and related tax classes, the said tax levy shall become due and payable on a due date to be established by resolution by Village Council, and non-payment of the amount on the dates stated in accordance with this section shall constitute default.
7. **THAT**, any charges due from the assessments from the following legislation shall be added to the Collector's Roll: Drainage Act, Housing Development Act, Village By-Laws, Line Fences Act, Local Improvement Regulation, Weed Control Act, Municipal Act, Ontario Water Resources Act, Planning Act, Provincial Offences Act and the Power Corporation Act.
8. **THAT**, uncollected water and sewer charges may be added to the roll of affected properties.
9. **THAT**, a charge of \$100 will be added to the property tax roll for administration costs where charges related to clauses 7, 8 and 11 are added to the roll.
10. **THAT**, the Treasurer shall add the amount of all taxes due and unpaid, interest at the rate of 1.25 percent per month or fraction thereof, being 15 percent per annum, except as specified in clause 12 below.
11. **THAT**, there may be added to the Collector's Roll all or any charges which would be collected pursuant to any statute or by-laws, which are now or may become due to the municipality in 2020 and that all said charges shall be collected in the same manner and at the same time as all other rates and levies.
12. **THAT**, any failure to make a payment against the Tax Instalment due July 2, 2020, shall be exempt from and not attract a late payment penalty until July 31, 2020, from such date any remaining unpaid balance that was due July 2, 2020, shall again start to attract and be subject to a late payment penalty of 1.25% per month as stipulated in clause 10 above.
13. **THAT**, taxes are payable at Village of Point Edward by telephone/internet banking, pre-authorized bank withdrawals, debit, cash or cheque.
14. This By-law shall come into force and take effect immediately upon the final passing thereof. By-Law 20 of 2019 is hereby rescinded.

Read a FIRST, SECOND and THIRD TIME and FINALLY PASSED this 9th day of June, 2020.

  
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Mayor

  
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Clerk