

THE CORPORATION OF THE TOWN OF LINCOLN

BY-LAW NO. 75-37-1

A BY-LAW TO ADOPT THE LAST REVISED ASSESSMENT ROLL, TO LEVY TAXES FOR THE YEAR 1975, AND TO PROVIDE FOR THE COLLECTION THEREOF.

WHEREAS it is necessary to impose rates for the year 1975 sufficient for the lawful and ordinary purposes of the Corporation of the Town of Lincoln and to pay all debts falling due within the year, in accordance with the estimates approved by the Council, and for the purpose of collecting rates for the Regional Municipality of Niagara, the Lincoln County Board of Education and the Lincoln County Separate School Board.

AND WHEREAS the Court of Revision revised the last completed Assessment Roll for the Town of Lincoln, upon which the 1975 tax levies are to be made and all appeals from such revision have been heard and decided.

NOW THEREFORE the Council of the Corporation of the Town of Lincoln enacts as follows:

1. THAT the last Revised Assessment Roll be and it is hereby adopted and confirmed as the assessment upon which the rates of taxation for the year 1975 shall be levied.

2. THAT the assessment for the Town of Lincoln for the year 1974, on which the rates for the year 1975 are to be fixed, for real property and business assessment is \$21,761,875.00 divided as follows:

(a) Lincoln County Board of Education (for high school purposes) is \$21,761,875.00

(b) Lincoln County Board of Education (for public school purposes) is \$20,050,545.00

(c) Lincoln County Separate School Board is \$1,711,330.00

3. THAT the following rates are hereby levied for the purposes and in the areas and on the assessments as hereinafter set forth, to be collected by taxation in the Town of Lincoln in the year 1975 as hereinafter provided:

(a) For general Town purposes including all items of civic expenditures except those hereinafter specifically mentioned, the sum of \$935,657.16 to be collected on all rateable property in the Town as follows:

<u>RESIDENTIAL AND FARM ASSESSMENT</u>	<u>BUSINESS, COMMERCIAL AND INDUSTRIAL ASSESSMENT</u>
40.667 Mills	47.843 Mills

(b) For Regional Municipality of Niagara purposes, the sum of \$460,456.48 to be collected on all rateable property in the Town as follows:

<u>RESIDENTIAL AND FARM ASSESSMENT</u>	<u>BUSINESS, COMMERCIAL AND INDUSTRIAL ASSESSMENT</u>
20.513 Mills	24.133 Mills

(c) For Public and Secondary School purposes, the sum of \$1,325,642.00 to be collected on all rateable property in the Town as follows:

<u>RESIDENTIAL AND FARM ASSESSMENT</u>	<u>BUSINESS, COMMERCIAL AND INDUSTRIAL ASSESSMENT</u>
62.430 Mills	69.366 Mills

(d) For urban purposes in the area known as the Beamsville Urban Service Area: \$87,894.00

<u>RESIDENTIAL AND FARM ASSESSMENT</u>	<u>COMMERCIAL AND INDUSTRIAL ASSESSMENT</u>
14.112 Mills	14.112 Mills

(e) For separate school purposes on all rateable property assessed to separate school supporters:

Amount to be collected - \$59,869.68

<u>RESIDENTIAL AND FARM ASSESSMENT</u>	<u>BUSINESS, COMMERCIAL AND INDUSTRIAL ASSESSMENT</u>
34.617 Mills	38.463 Mills

(f) For sewer purposes in the sewer area known as the East Lincoln Sewage Works Area - \$26,755.23

<u>RESIDENTIAL AND FARM ASSESSMENT</u>	<u>COMMERCIAL AND INDUSTRIAL ASSESSMENT</u>
3.000 Mills	3.000 Mills

4. THAT all taxes levied and collected under the authority of this By-law, and any additional taxes which may be levied and collected in pursuance of Sections 42 and 43 of The Assessment Act, R.S.O. 1970, and amendments thereto, and any amounts placed on the Collector's Roll of the Municipality pursuant to Section 13 of The Weed Control Act, R.S.O. 1970, Chapter 493, and Section 74 of The Power Commission Act, R.S.O. 1970, Chapter 354, and Section 95 of The Public Health Act, R.S.O. 1970, Chapter 377, or any other applicable statute, shall be paid into the hands of the Treasurer and by him applied as directed by the statute in that behalf, or as the said Council has, by By-law, or by the said estimates for 1974, directed or shall from time to time hereafter direct, and the sums collected under the authority of this By-law for Regional and educational purposes, shall be applied to those purposes in the manner directed by the statutes.

5. THAT taxes for the year 1975 shall be deemed to be imposed and issued on and from the 1st day of January, 1975, subject to any extension of time for payment of the same, as hereinafter provided.

6. THAT all rates, taxes, local improvement charges and other charges, rents and assessments for work done, services performed or utilities furnished, and entered on the Collector's Roll, under the authority of any statute or any By-law for the year 1975 shall be deferred and paid as follows:

(a) The first two instalments of real property and business taxes equalling in total 50.0 Mills upon the above assessments with respect to both real property and business taxes were levied pursuant to the provisions of By-law No. 75-2 of this Council. One-half of the amounts levied by the said By-law were due and payable on the 21st day of March, 1975 and the second half on the 20th day of June, 1975 with an amount equal to one per cent per month on such amounts added if not paid on the said dates.

(b) The balance of the total taxes levied hereby shall be in two instalments for the year 1975; the first instalment shall be due on September 19th, 1975 and the second instalment shall be due on November 21st, 1975.

(c) That in the event of non-payment of the taxes levied under Section 6 (b) of this By-law the following penalty shall be imposed.

(1) On the first instalment, a penalty of 1 per cent on September 20th, 1975 and on the first day of each calendar month thereafter.

(2) On the second instalment, a penalty of 1 per cent on November 22nd, 1975 and on the first day of December, 1975.



7. THAT the Collector of Taxes may mail or cause to be mailed or may deliver or cause to be delivered, the notices mentioned in Subsection (1) of Section 521 of The Municipal Act.

8. THAT the Clerk shall prepare a Collector's Roll or Rolls for the Collector of Taxes and shall enter thereon the information and particulars prescribed by The Assessment Act, according to the provisions of Section 516 (1) of The Municipal Act, and such Roll or Rolls shall be delivered to the Collector of Taxes, properly certified, and in accordance with statutory requirements.

9. THAT the Collector of Taxes shall make a return of the Roll for the year 1975 on or before the 28th day of February, 1976, or on or before such earlier date or dates as Council may appoint, pursuant to Section 534, Subsection (1) of The Municipal Act.

10. THAT all monies levied and collected under authority of this By-law shall be paid into the hands of the Treasurer and by him applied as directed by the Statutes or as the said Council has by By-law directed or shall from time to time direct.

READ a first, second and third time and passed this 16 day of June, 1975.

  
MAYOR  
  
CLERK