

THE CORPORATION OF THE TOWN OF LINCOLN

BY-LAW NO. 01-68

A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED AND SET THE RATES OF TAXATION FOR THE YEAR 2001, AND TO REPEAL BY-LAW NO. 01-56

WHEREAS:

1. Section 367 of the Municipal Act, R.S.O. 1990, Chapter M.45, as amended, requires the Council of every local municipality in each year to prepare and adopt estimates of all sums required during the year for the purposes of the municipality including a sum sufficient to pay all debts of the Corporation falling due within the year, and any amounts required by law to be raised for sinking funds and amounts required for any board, commission or other body and such estimates shall set forth the estimated revenues and expenditures in such detail and according to such form as the Minister may require.
2. Section 368 of the Municipal Act, R.S.O. 1990, Chapter M.45, as amended, provides that for the purpose of raising the general local municipal levy, the Council of a local municipality shall each year pass a by-law levying a separate tax rate as specified in the by-law on the assessment in each property class and the local municipality rateable for local municipal purposes.
3. Section 368(4.1) of the Municipal Act, R.S.O., Chapter 45, as amended, requires that if the tax ratio for the property class for the 2001 tax year is above the tax ratio for the property class as prescribed by the Minister of Finance, the tax rate for the property class will be set at the 2001 notional tax rate required to raise the 2000 levy. Section 366(3) of the Municipal Act, R.S.O., Chapter 45, as amended, provides for the revenue foregone due to the difference in tax rates between the notional 2001 rate to raise the 2000 levy and the actual 2001 rate to be recovered by a special levy.
4. All property assessment rolls on which the 2001 taxes are to be levied have been returned and revised pursuant to the provisions of the Regional Municipalities Act, R.S.O. 1990, Chapter R.8 subject to any appeals.
5. The assessment of classes of real property described as residential/farm, multi-residential, commercial, shopping centre, parking lot, industrial, pipeline, farm land, managed forest and large industrial as defined in the Assessment Act, R.S.O. 1990, Chapter A.31, as amended, and regulations thereto have been determined on the basis of the return to property assessment rolls.
6. Section 363 of the Municipal Act, R.S.O. 1990, Chapter M.45, as amended, provides that a set of tax ratios for every municipality shall be established in accordance with the section and the Regional Municipality of Niagara passed By-law No.48-2001, the 3rd day of May, 2001, to establish such ratios.
7. Section 366 of the Municipal Act, R.S.O. 1990, Chapter M.45, as amended, provides that for the purposes of raising the general upper tier tax levy, the Council of the upper tier municipality shall pass a by-law directing the lower municipality to levy a separate tax rate as specified in the by-law on assessment in each property class in the lower tier municipality rateable for upper tier purposes and the Region of Niagara has passed By-law No. 49-2001 to establish such rates.

8. Section 257.12.1 of the Education Act, R.S.O. 1990, Chapter E.2, as amended, requires that the Council of the Regional Municipality of Niagara requisition the sums against the commercial, industrial and pipeline property classes for school board purposes as prescribed by the Province of Ontario and regulations passed under the Education Act.

9. Section 257.12.1 of the said Education Act also provides that the Regional Municipality of Niagara levy tax rates required to raise the sums requisitioned by the Province for education purposes against each area municipality for the year 2001.

10. The Regional Municipality of Niagara passed By-law No. 49-2001 May 17th, 2001, to direct the Council of each area municipality to levy the education rates as specified therein, and to provide for a requisition for waste management services.

11. Section 368(3) of the said Municipal Act, provides that for the purposes of raising a special local municipality levy, the Council of a local municipality shall, each year, pass a by-law levying a separate tax rate as specified in the by-law, on all or part of the assessment as specified in the by-law in each property class in the local municipality rateable for local municipal purposes, and further that the rates in the different classes of property must be in the same proportion to each other as the tax ratio is established under Section 363 of the said act.

12. A special rate and levy is to be made upon all property classes not restricted due to the application of Section 368(4.1) of the Municipal Act, R.S.O., Chapter 45, as amended, as such to raise the sum of approximately \$35,514.

13. A special rate and levy is to be made upon lands in a defined area of the municipality identified as the Beamsville Urban Service Area and the East Lincoln Sewage Works Area, that are special charges such to raise the sum of approximately \$42,519 and \$131,538 respectively.

14. A special rate and levy is to be made upon lands in a defined area of the municipality as a Business Improvement Area as defined in By-law No. 78-81, as amended by By-law No. 83-35, that is a special charge such to raise the sum of \$8,000.00 for the purposes of the Board of Management for the area.

15. The Regional Municipality of Niagara has, by By-laws No. 9052-98 and 9055-98 established the two mandatory rebate programs for low income seniors and disabled persons and for charitable organizations.

16. The Council of the Corporation of the Town of Lincoln deems it necessary and expedient to adopt the estimate of all sums required and to set the rates of taxation for the year 2001.

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWN OF LINCOLN ENACTS AS FOLLOWS:

1. That the tax rates as adjusted by the provisions of Bill 140 and outlined on Schedule "A" affixed hereto and forming part of this by-law be and the same are hereby approved in and for the Town of Lincoln for the year 2001, and shall be levied, raised and collected upon all assessment classes pursuant to applicable statutes and by-laws.

2. That the estimates of revenue and expenditure resulting in a dollar levy of \$5,424,076 for general purposes set out in Schedule "B" attached hereto and forming part of this by-law be and the same are hereby adopted.

3. That all taxes levied and collected under the authority of this by-law and any additional taxes which may be levied and collected pursuant to any other Act and any amounts placed on the collector's roll of the municipality pursuant to the Weed Control Act, R.S.O. 1990, Chapter W.5, the Public Utilities Act, R.S.O. 1990, Chapter P.52, the Tile Drainage Act, Shoreline Property Assistance Act 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 2001 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.

4. That:

a) there shall be credited on real property amounts charged and levied pursuant to By-law No. 01-04, passed by the Council of the Corporation of the Town of Lincoln, February 5th, 2001, which provided for an interim tax levy;

b) the balance of taxes shall be due and payable on two installments, the first being August 8th, 2001, and the balance due and payable October 10th, 2001;

c) if the net tax levy (the sum of the August and October installments) is equal to \$50.00 or less, the whole of the net tax payable shall be due and payable on the August installment.

5. That the Collector and Treasurer shall mail or cause to be mailed, a printed notice specifying the amount of taxes payable in accordance with Section 392 of the Municipal Act, R.S.O. 1990, Chapter M.45, as amended, and O.Reg.75/01 (filed May 16, 2001).

6. That the Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.

7. That a charge of 1 1/4% per month shall be imposed as a penalty charge for the non-payment of taxes by the installment due date, which penalty shall be assessed on the first day of default and on the first day of each calendar month thereafter in which default continues but not after December 31st of that year, during which such taxes are levied.

8. That a charge of 1 1/4% per month shall be imposed as an interest charge each month or fraction thereof from the 31st day of December each year, in which the taxes are levied until the taxes are paid.

9. That all monies levied and collected under the 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.

10. That taxes may be paid on or before the due dates at any financial institution in the Town of Lincoln.

11. That By-law No. 01-56 be hereby repealed upon final reading hereof.


12. That this by-law shall come into force and take effect on the third and final reading thereof.

BY-LAW read a FIRST time this 3rd day of July, 2001.

BY-LAW read a SECOND time this 3rd day of July, 2001.

BY-LAW read a THIRD time and FINALLY PASSED this 3rd day of July, 2001.

  
MAYOR: RAY A. KONKLE

  
CLERK: TROY J. McHARG