

THE CORPORATION OF THE TOWN OF LINCOLN

BY-LAW NO. 07-46

A BY-LAW TO ADOPT THE ESTIMATES OF ALL  
SUMS REQUIRED AND SET THE RATES OF  
TAXATION FOR THE YEAR 2007

WHEREAS Section 290 of the *Municipal Act, 2001*, S.O. 2001, c. 25, 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 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;

AND WHEREAS Section 312 of the *Municipal Act, 2001*, S.O. 2001, c. 25, 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 in the local municipality rateable for local municipal purposes;

AND WHEREAS the assessment of classes of real property described as residential, multi-residential, commercial, shopping centre, parking lot, industrial, pipeline, farmlands, managed forests and large industrial as defined in the *Assessment Act*, R.S.O. 1990, c. A.31, as amended, and regulations thereto have been determined on the basis of the return to property assessment rolls;

AND WHEREAS Section 308(5) of the *Municipal Act, 2001*, S.O. 2001, c. 25, 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 has passed By-law No. 42-2007, the 12th day of April, 2007, to establish such ratios;

AND WHEREAS Section 311 of the *Municipal Act, 2001*, S.O. 2001, c. 25, 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 Regional Municipality of Niagara has passed By-law No. 43-2007, as amended, the 12th day of April, 2007, to establish such rates;

AND WHEREAS Section 257.12.1 of the *Education Act*, R.S.O. 1990, c. 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 Act;

AND WHEREAS Section 257.12.1 of the said 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 2007;

AND WHEREAS the Regional Municipality of Niagara has passed By-law No. 43-2007, as amended, the 12th day of April, 2007, 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.

AND WHEREAS Section 312(4) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that for the purposes of raising a special 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 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 308 of the said Act;

AND WHEREAS the Regional Municipality of Niagara has, by By-law Nos. 96-2002 and 9055-98, established the two mandatory rebate programs for low-income seniors and disabled persons and for charitable organizations;

AND WHEREAS 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 2007.

NOWHEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWN OF LINCOLN ENACTS AS FOLLOWS:

1. That the estimates of revenue and expenditure resulting in a dollar levy of \$8,514,937 for local municipal purposes as detailed in Schedule "A" attached hereto and forming part of this by-law be and the same are hereby adopted.
2. That the tax rates outlined in Schedule "B" 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 2007, and shall be levied, raised and collected upon all assessment classes pursuant to applicable statutes and by-laws.
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, c. W.5, the *Public Utilities Act*, R.S.O. 1990, c. P.52, the *Tile Drainage Act*, R.S.O. 1990, c. T.8, the *Shoreline Property Assistance Act*, R.S.O. 1990, c. S.10 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 2007 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. 07-02, passed by the Council of the Corporation of the Town of Lincoln on the 15th day of January, 2007, which provided for an interim tax levy.
  - (b) The balance of taxes shall be due and payable on two installments, the first being July 31st, 2007, and the balance due and payable September 28th, 2007.
  - (c) If the net tax levy (the sum of the July and September installments) is equal to \$50.00 or less, the whole of the net tax payable shall be due and payable on the July installment.

5. That the Treasurer shall mail or cause to be mailed, a printed notice specifying the amount of taxes payable in accordance with Section 343 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, and O.Reg.162/02, as amended.

6. That the Tax Clerk 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 ¼% 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 ¼% 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 this by-law shall come into force and take effect on the third and final reading thereof.

BY-LAW read a FIRST time this 4th day of June, 2007.

BY-LAW read a SECOND time this 4th day of June, 2007.

BY-LAW read a THIRD time and FINALLY PASSED this 4th day of June, 2007.

  
MAYOR: BILL HODGSON

  
CLERK: WILLIAM J. KOLASA

SCHEDULE "A" TO BY-LAW NO. 07-46

TOWN OF LINCOLN 2007 OPERATING BUDGET

REVENUES

Tax Levy	\$ 8,514,937
Government Grants	1,268,155
Taxation from Other Governments	120,000
Taxation from Hydro and Railway Right-of-ways	158,350
Supplementary Taxes	145,000
Water and Sewer Charges	6,882,989
User Charges and Fees	1,859,728
Fines, Penalties and Interest	528,800
Investment Income	175,000
Sale of Land and Capital Assets	95,000
Interfunctional Revenues	1,586,807
Transfer from Non Consolidated Entities	37,450
<b>Total Revenues</b>	<b>\$ 21,372,216</b>

EXPENDITURES

General Government	\$ 1,837,795
Protection to Persons and Property	1,638,591
Transportation Services	3,357,361
Facilities and Equipment	933,364
Environmental Services - Water and Sewer	4,852,989
Environmental Services - General	51,466
Health Services	194,705
Social and Family Services	70,854
Recreation and Cultural Services	3,182,655
Planning and Development	645,504
	<u>\$ 16,765,284</u>
Transfer to Capital	1,618,850
Transfer to Reserve Funds - Water and Sewer	2,030,000
Transfer to Reserves - General	734,402
Transfer to Reserves - Hospital Commitment	223,680
	<u>\$ 4,606,932</u>
<b>Total Expenditures</b>	<b>\$ 21,372,216</b>
<b>Net Revenues/(Expenditures)</b>	<b>\$ 0</b>

**SCHEDULE "B" TO BY-LAW NO. 07-46**

**TOWN OF LINCOLN 2007 TAX RATES**

Assessment Class	Town Rate	Regional Rates		Education Rate	Subtotal	B.I.A. Rate
		General Rate	Waste Management Rate			
Residential	0.00418326	0.00691166	0.00056232	0.00264000	<b>0.01429724</b>	N/A
Multi-residential	0.00861751	0.01423801	0.00115837	0.00264000	<b>0.02665389</b>	N/A
Commercial	0.00735668	0.01215481	0.00098887	0.01592891	<b>0.03642927</b>	0.00071390
Commercial Excess Land	0.00514968	0.00850837	0.00069222	0.01115024	<b>0.02550051</b>	0.00049973
Commercial Vacant Land	0.00514968	0.00850837	0.00069222	0.01115024	<b>0.02550051</b>	0.00049973
Shopping Centre	0.00735668	0.01215481	0.00098887	0.01592891	<b>0.03642927</b>	0.00071390
Shopping Centre Excess Land	0.00514968	0.00850837	0.00069222	0.01115024	<b>0.02550051</b>	0.00049973
Parking Lots	0.00735668	0.01215481	0.00098887	0.01592891	<b>0.03642927</b>	0.00071390
Industrial	0.01100197	0.01817765	0.00147889	0.02586498	<b>0.05652349</b>	0.00106765
Industrial Excess Land	0.00715128	0.01181547	0.00096128	0.01681224	<b>0.03674027</b>	0.00069397
Industrial Vacant Land	0.00715128	0.01181547	0.00096128	0.01681224	<b>0.03674027</b>	0.00069397
Pipelines	0.00683293	0.01128948	0.00091849	0.01532030	<b>0.03436120</b>	N/A
Farmlands	0.00104581	0.00172791	0.00014056	0.00066000	<b>0.00357428</b>	N/A
Managed Forests	0.00104581	0.00172791	0.00014056	0.00066000	<b>0.00357428</b>	N/A