

**TOWNSHIP OF ST. CLAIR**

**BY-LAW NUMBER 60 of 2005**

A By-law to Levy Taxes for the Year 2005

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**WHEREAS** it is necessary for the Council of the Corporation of the Township of St. Clair, pursuant to the Municipal Act, 2001, S.O. 2001, c. 25, as amended, to fix tax rates for 2005;

**AND WHEREAS** pursuant to the Township of St. Clair By-law Number 29 of 2005 the Council of the Corporation of the Township of St. Clair adopted the Budget for 2005;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, c. A. 31, as amended and Regulations thereto;

**AND WHEREAS** it is necessary for the Council of the Corporation of the Township of St. Clair, pursuant to the Municipal Act to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Township of St. Clair the sums set forth for the various purposes in Township of St. Clair By-law Number 29 of 2005;

**AND WHEREAS** pursuant to the County of Lambton By-law Number 12 of 2005, the County of Lambton adopted estimates of all sums required by the County of Lambton for the purposes of the County and to provide a levy on lower tier municipalities for the year 2005;

**AND WHEREAS** pursuant to the County of Lambton By-law Number 22 of 2005, the County passed a By-law to set tax rate reductions for prescribed property subclasses for County and Councils of each lower tier municipality;

**AND WHEREAS** pursuant to the County of Lambton By-law Number 23 of 2005, the County passed a By-law to set tax ratios for the Councils of each lower tier municipality and setting out a method by which the portion of the County levies that will be raised in each lower tier municipality;

**AND WHEREAS** the Province of Ontario has enacted regulation 400/98 and 73/03, being regulations establishing tax rates for schedule purposes:

**AND WHEREAS** the Council of the Township of St. Clair, pursuant to Section 312 of the Municipal Act, 2001, S.O. 2001, c. 25 as amended has fixed the Tax Rates for each tax class for the year 2005, hereto attached and marked as Schedules "A" and "B" to this By-law;

**NOW THEREFORE** the Council of the Corporation of the Township of St. Clair enacts as follows:

1. The Estimates and the Tax Rates for each class and the amounts of Taxes to be levied shall be those set out in Schedules "A" and "B" attached hereto and forming part of this by-law.
2. The levy provided for in Township of St. Clair By-law Number 29 of 2005 shall be reduced by the amount of the interim levy for 2005.
3. (a) For the Residential, Pipeline, Farmland and Managed Forests tax classes, the said tax levy shall become due and payable in two installments as follows: Fifty percent of the levy rounded upwards to the next whole dollar shall become due and payable on the 10th day of August, 2005; and the balance of the levy shall become due and payable 12th day of October, 2005 and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.  
(b) For the Multi-Residential, Commercial and Industrial related tax classes, the said tax levy shall become due and payable on a due date to be established by resolution by the Township of St. Clair Council with such date to be published. Non-payment of the amount on the date established shall constitute default.
4. The Treasurer of the Corporation of the Township of St. Clair shall add to 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, and all by-laws and parts of by-laws inconsistent with this paragraph are hereby superseded.
5. Interest added on all taxes in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid tax levy.
6. The Treasurer shall cause to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a notice specifying the amount of taxes payable.

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7. A failure to receive the aforesaid notice in advance of the date for payment of the levy or any installment, does not affect the timing of default or the date from which interest shall be imposed.
8. The Treasurer of the Corporation of the Township of St. Clair may accept part payment on account of any taxes due, but such acceptance shall not affect interest under Section 4 of this By-law.
9. For payments in lieu of taxes due to the Corporation of the Township of St. Clair the actual amount due to the Corporation of the Township of St. Clair shall be based on the assessment roll and the tax rates for the year 2005.
10. For the railway rights of way taxes due to the Corporation of the Township of St. Clair in accordance with the Regulations established by the Minister of Finance, pursuant to the Municipal Act 2001, S.O. 2001, c. 25, as amended, the actual amount due to the Corporation of the Township of St. Clair shall be based on the assessment roll and the regulation 387/98.
11. If any section or portion of this By-law or Schedules "A" or "B" are found by a court of competent jurisdiction to be invalid, it is the intend of Council for the Corporation of the Township of St. Clair that all remaining sections and portions of this By-law and of Schedules "A" and "B" continue in force and effect.
12. Schedules "A" and "B" attached hereto form parts of this By-law.

This by-law shall come into force and effect when finally passed.

**FINALLY PASSED** this 28th day of June 2005.

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MAYOR

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CLERK