

THE CORPORATION OF THE TOWNSHIP OF SCUGOG

BY-LAW NUMBER 35-11

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BEING A BY-LAW TO LEVY RATES OF TAXATION FOR  
THE YEAR 2011.

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**WHEREAS** it was necessary for the Council of the Corporation of the Regional Municipality of Durham pursuant to section 308(5) of the Municipal Act, S.O. 2001, c. 25 (Municipal Act), to establish tax ratios for 2011 for the Region and its Area Municipalities;

**AND WHEREAS** the tax ratios were set by the Regional Municipality of Durham under By-law No. 20-2011;

**AND WHEREAS** the tax ratios establish the relative amount of taxation to be borne by each property class;

**AND WHEREAS** all property assessment rolls on which the 2011 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c.A.31, as amended subject to appeals presently outstanding;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance pursuant to section 7 of the Assessment Act, R.S.O. 1990, ch.A.31, as amended and Regulations thereto;

**AND WHEREAS** the Council of the Region is required to specify the percentage by which tax rates are to be reduced for the prescribed property subclasses for 2011 pursuant to section 313.(3)(a) of the Municipal Act;

**AND WHEREAS** the property subclasses for which tax rate reductions are to be established are in accordance with section 8 of the Assessment Act;

**AND WHEREAS** the tax rate reductions reduce the tax rates that would otherwise be levied for municipal purposes;

**AND WHEREAS** it is necessary for the Council of the Corporation of the Township of Scugog pursuant to the Municipal Act to levy on the whole rateable property according to the latest returned assessment roll, which is subject to adjustment by the Court of Revision, for The Corporation of the Township of Scugog the sums set forth for various purposes in Schedule "A" hereto attached for the current year;

**AND WHEREAS** pursuant to The Regional Municipality of Durham By-laws Numbers 17-2010 to 19-2011 inclusive, the Regional Municipality of Durham passed By-laws to adopt estimates of all sums required by the Regional Municipality of Durham for the purposes of the Regional Corporation and to provide a levy on Area Municipalities;

**AND WHEREAS** pursuant to the Education Act, Ontario Regulation 400/98, as amended by Ontario Regulations 408/98, 438/98, 499/98, 707/98, 79/99, 307/99, 308/99, 169/01, 171/01, 73/03, 74/03, 115/04, 78/05, 98/06, 177/07 and 103/08 tax rates on the assessment for school purposes have been specified;

**AND WHEREAS** an Interim levy was made before the adoption of the estimates for the current year;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SCUGOG Enacts As Follows:**

1. For the taxation year 2011, the tax ratio for property in:

(a) The Residential and Farm Class

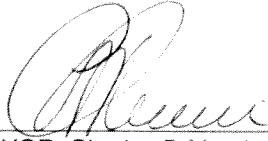
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(b) The Multi-Residential Class	1.8665
(c) The Commercial Class	
Residual - Occupied	1.4500
Residual - Vacant Units	1.0150
Residual - Vacant Lands	1.0150
(d) The Shopping Centre Class	
Shopping Centre - Occupied	1.4500
Shopping Centre - Vacant Units	1.0150
(e) The Office Building Class	
Office Building - Occupied	1.4500
Office Building - Vacant Units	1.0150
(f) The Industrial Class	
Residual - Occupied	2.2598
Residual - Vacant Units	1.4689
Residual - Vacant Lands	1.4689
(g) The Large Industrial Class	
Large - Occupied	2.2598
Large - Vacant Units	1.4689
(h) The Pipelines Class	1.2294
(l) The Farmlands Class	0.2000
(j) The Managed Forests Class	0.2500

2. For the year 2011 The Corporation of the Township of Scugog shall levy upon the Residential and Farm Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general purposes as set out in Schedule "A" attached to this By-law.
3. Taxes for Residential and Farmland, Pipeline, Farmland and Managed Forest, including local improvement assessments, shall be payable in two instalments; estimated dates June 27<sup>th</sup> and September 27<sup>th</sup>, 2010. Commercial, including Shopping Centre, Industrial, and Multi-Residential taxes will be levied in accordance with Bill 140 and shall be payable in two instalments; estimated dates August 26<sup>th</sup> and October 26<sup>th</sup>, 2010. Taxpayers shall have the right to enter into the optional Pre-Authorized Payment System for taxes as authorized under the authority of By-law 6-01.
4. The estimates for the current year are as set forth in Schedule "A" attached to this By-law. The Township will collect and forward Region and Education levies in accordance with the rates established by the Region of Durham and the Province of Ontario.
5. The levy provided for in Schedule "A" attached to this By-law shall be reduced by the amount of the Interim levy for 2011.
6. For payments-in-lieu of taxes due to the Corporation of the Township of Scugog, the actual amount due to The Corporation of the Township of Scugog shall be based on the assessment roll and the tax rates for the year 2011.
7. For the railway rights of way taxes due to The Corporation of the Township of Scugog in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act, S.O. 2001, c.25, as amended, the actual amount due to The Corporation of the Township of Scugog shall be based on the assessment roll and the tax rates for the year 2011.
8. It is understood that if any properties are determined to be in this Parking Lot Class that the taxation will be the same as the Commercial Class.
9. The Tax Collector shall mail or deliver or cause to be mailed or delivered, to the address of the owner or place of business of each person taxed, a notice specifying the amount of taxes payable by such person.
10. The penalties and interest for non-payment on due dates shall be levied in accordance with the provisions of By-Law 06-11.

11. The Collector and Treasurer are hereby authorized, to accept part payment from time to time on account of any taxes due and to give a receipt therefore; such part payment shall not affect the collection of any percentage charge imposed and collectable under Clause 10 in respect of non-payment of taxes or any instalment thereof.
12. The Treasurer is hereby authorized to revise assessments, and resulting tax rates, if deemed necessary in conjunction with changes made by Municipal Property Assessment Corporation.
13. Schedule "A" attached hereto shall be and form a part of this By-law.

READ A FIRST, SECOND and THIRD time and finally passed this 16<sup>th</sup> day of May, 2011.



MAYOR, Charles D Mercier



CLERK, Kim Coates