



The Municipal Corporation of the Town of Fort Erie

BY-LAW NO. 60-09

BEING A BY-LAW TO SET THE 2009 TAX RATES AND TO LEVY TAXES FOR THE YEAR 2009

(230501)

WHEREAS Section 312(2) of the *Municipal Act*, 2001, as amended, provides for the purposes of raising the general local municipality levy, 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 municipality purposes, and

WHEREAS Section 312(6) of the said *Municipal Act* provides that the tax rates to be levied under subsection (2) are subject to the following restrictions:

1. The rates must be set so that, when they are levied on the applicable assessment rateable for local municipality purposes, an amount equal to the general local municipality levy or special local municipality levy, as the case may be, is raised.
2. The rates on the different classes of property must be in the same proportion to each other as the tax ratios established under section 308 for the property classes are to each other, and

WHEREAS Section 312(9) of the said *Municipal Act* provides that the Minister of Finance may make regulations;

- (a) prescribing a tax ratio for a property class for the purpose of subsection (7), including a single tax ratio for the commercial classes or industrial classes;
- (b) providing the manner in which the tax rates on property in a property class are to be determined under subsection (7);
- (c) providing for the determination of changes in taxes for municipal purposes for a property class.

WHEREAS Ontario Regulation 73/03, as amended, sets the prescribed ratios for subsection 312(7) at 2.74 for the multi-residential class, 1.98 for the commercial class and 2.63 for the industrial class.

WHEREAS the Regional Municipality of Niagara, through Bylaw 39-2009 has set Niagara's 2009 tax ratios at 2.0600 for the multi-residential class, 1.6711 for the pipelines class, 1.7586 for the commercial class and 2.6300 for the industrial class.

WHEREAS the Municipal Council of the Town of Fort Erie must finalize its 2009 local municipality rate in order for the final billing to proceed, and

WHEREAS the Regional Municipality of Niagara has by By-law No. 38-2009 set the tax rates for Region, Waste Management and School Board purposes, and

WHEREAS it is necessary for the Municipal Council of the Corporation of the Town of Fort Erie, pursuant to the *Municipal Act* to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Town of Fort Erie the sums set forth for various purposes in Schedule "A" annexed hereto for the current year;

NOW THEREFORE the Municipal Council of the Corporation of the Town of Fort Erie hereby enacts as follows:

1. **THAT** for the year 2009, the Corporation of the Town of Fort Erie shall levy upon the assessment classes set out in the Schedule "A" annexed hereto to this by-law the rates of taxation pursuant to current value assessment for general purposes as set out in Schedule "A" annexed hereto to this by-law.
2. **THAT** the estimates for the current year as adopted by By-law No. 37-09 of the Town of Fort Erie are employed in Schedule "A" annexed hereto to this by-law.
3. **THAT** the levy provided for in Schedule "A" annexed hereto to this by-law shall be reduced by the amount of the interim levy for 2009.
4. **THAT** payments in lieu of taxes due to the Corporation of the Town of Fort Erie, the actual amount due to the Corporation of the Town of Fort Erie shall be based on the assessment roll and the tax rates for the year 2009.
5. **THAT** in the case of railway rights-of-way taxes due to the Corporation of the Town of Fort Erie in accordance with the regulations as established by the Minister of Finance, pursuant to the *Municipal Act*, 2001, as amended, the actual amount due to the corporation of the Town of Fort Erie shall be based on the assessment roll and the tax rates for the year 2009 as approved by regulation with due dates to be the same as Section 6 herein.
6. **THAT** the following due dates and tax rates be and they are hereby established for the following assessment classes:

1. Due on each of June 30, 2009 and September 30, 2009:


<u>Class</u>	<u>2009 Rate</u>
Residential	1.553508%
Pipelines	3.665516%
Farmlands and Managed Forests	0.388375%
Commercial, no education (PBA)	2.288827%

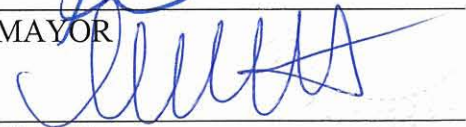
2. Due on each of August 17, 2009 and October 15, 2009:

<u>Class</u>	<u>2009 Rate</u>
Multi-residential	2.933102%
Commercial occupied	3.808827%
Commercial, vacant	2.666182%
Industrial, occupied	5.911951%
Industrial, vacant	3.842770%

- 7. **THAT** a penalty of 1.25% of the amount of each installment shall be imposed on the first day of default and on the first day of each calendar month thereof in which default continues until the taxes are paid as prescribed by section 345 of the said *Municipal Act*.
- 8. **THAT** the minimum tax bill shall not be less than \$10.00.
- 9. **THAT** taxes may be paid on or before the due date of each installment at any financial institution within the Town of Fort Erie.
- 10. **THAT** when any installment is in default or where there are prior arrears owing on any property, payment must be made at the office of the Treasurer, Municipal Centre, Fort Erie, Ontario, L2A 2S6.
- 11. **THAT** if any section or portion of this by-law, including Schedule "A" annexed hereto, is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Town of Fort Erie that all remaining sections and portions of the by-law shall continue in force and effect.
- 12. **THAT** pursuant to the provisions of the *Municipal Act, 2001*, as amended, the Clerk of the Town of Fort Erie is hereby authorized to effect any minor modifications or corrections solely of an administrative, numerical, grammatical, semantical or descriptive nature or kind to this by-law or its schedules as such may be determined to be necessary after the passage of this by-law.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 27th DAY OF APRIL, 2009.



 MAYOR


 CLERK

I, the Clerk, Carolyn J. Kett, of the Corporation of the Town of Fort Erie hereby certify the foregoing to be a true certified copy of By-law No. 60-09 of the said Town. Given under my hand and the seal of the said Corporation this 27th day of April, 2009.

CORPORATION OF THE TOWN OF FORT ERIE
2009 TAX RATES

Schedule A to By-law 60-09

Property Class	RTC/RTQ Code	Tax Ratio	Town Tax Rate	Region General/Police	Waste Mgmt Tax Rate	Education Tax Rate	Total Tax Rate	Current Value Assessmt
Residential & Farm	RT	1.0000	0.549593%	0.668607%	0.083308%	0.252000%	1.553508%	\$ 2,385,812,460
Multi-Residential	MT	2.0600	1.132161%	1.377327%	0.171614%	0.252000%	2.933102%	\$ 36,315,063
Commercial, occupied (note 1)	CT;DT;ST;GT;XT	1.7586	0.966514%	1.175808%	0.146505%	1.520000%	3.808827%	\$ 186,421,526
General rate only (PBA)	CM	1.7586	0.966514%	1.175808%	0.146505%	0.000000%	2.288827%	\$ 18,238,500
vacant building, excess land (note 1)	CU;DU;SU;GU;XU	1.7586	0.676560%	0.823068%	0.102554%	1.064000%	2.666182%	\$ 5,173,453
vacant land (note 1)	CX	1.7586	0.676560%	0.823068%	0.102554%	1.064000%	2.666182%	\$ 22,148,775
Industrial (note 2)	IT;LT	2.6300	1.445429%	1.758433%	0.219100%	2.488989%	5.911951%	\$ 42,246,697
vacant building, excess land (note 2)	IU;LU	2.6300	0.939529%	1.142983%	0.142415%	1.617843%	3.842770%	\$ 1,087,718
vacant land (note 2)	IX;LX	2.6300	0.939529%	1.142983%	0.142415%	1.617843%	3.842770%	\$ 2,312,875
Pipelines	PT	1.6711	0.918425%	1.117307%	0.139216%	1.490568%	3.665516%	\$ 10,743,000
Farmlands	FT	0.2500	0.137398%	0.167150%	0.020827%	0.063000%	0.388375%	\$ 22,773,812
Managed Forests	TT	0.2500	0.137398%	0.167150%	0.020827%	0.063000%	0.388375%	\$ 550,625
								\$ 2,733,824,504

Note 1: Commercial Class includes properties assessed as Office Buildings, Shopping Centres & Parking Lots - Niagara did not opt for these optional classes
 Note 2: Residual Industrial Class includes properties assessed as Large Industrial - Niagara consolidated this optional class in 2007

TAX IMPACT

Town Levy	Region General/Police	Waste Mgmt Levy	Education Levy	Total 2009 Levy
\$ 13,112,254	\$ 15,951,709	\$ 1,987,570	\$ 6,012,247	\$ 37,063,781
\$ 411,145	\$ 500,177	\$ 62,322	\$ 91,514	\$ 1,065,158
\$ 1,801,790	\$ 2,191,959	\$ 273,117	\$ 2,833,607	\$ 7,100,474
\$ 176,278	\$ 214,450	\$ 26,720	\$ -	\$ 417,448
\$ 35,002	\$ 42,581	\$ 5,306	\$ 55,046	\$ 137,934
\$ 149,850	\$ 182,299	\$ 22,714	\$ 235,663	\$ 590,527
\$ 610,646	\$ 742,880	\$ 92,562	\$ 1,051,516	\$ 2,497,604
\$ 10,219	\$ 12,432	\$ 1,549	\$ 17,598	\$ 41,798
\$ 21,730	\$ 26,436	\$ 3,294	\$ 37,419	\$ 88,878
\$ 98,666	\$ 120,032	\$ 14,956	\$ 160,132	\$ 393,786
\$ 31,291	\$ 38,066	\$ 4,743	\$ 14,348	\$ 88,448
\$ 757	\$ 920	\$ 115	\$ 347	\$ 2,138
\$ 16,459,627	\$ 20,023,943	\$ 2,494,969	\$ 10,509,435	\$ 49,487,974

	WT	Town \$	Region \$	Education \$	CVA					
Canadian National Railway	WT	\$ 111.23	\$ 153.60	\$ 291.60	125.26	\$ 13,932	\$ 19,240	n/a	\$ 36,526	\$ 69,698
Canadian Pacific Railway	WT	\$ 111.23	\$ 153.60	\$ 291.60	138.41	\$ 15,395	\$ 21,260	n/a	\$ 40,360	\$ 77,015
						\$ 29,328	\$ 40,500		\$ 76,886	\$ 146,714

	2009 Tax Rate	2008 Tax Rate	Increase (Decrease)
Residential & Farm	1.553508%	1.585493%	-2.02%
Multi-Residential	2.933102%	2.986274%	-1.78%
Commercial, occupied (note 1)	3.808827%	3.916866%	-2.76%
General rate only (PBA)	2.288827%	2.323975%	-1.51%
vacant building, excess land (note 1)	2.666182%	2.741809%	-2.76%
vacant land (note 1)	2.666182%	2.741809%	-2.76%
Industrial (note 2)	5.911951%	6.042295%	-2.16%
vacant building, excess land (note 2)	3.842770%	3.927492%	-2.16%
vacant land (note 2)	3.842770%	3.927492%	-2.16%
Pipelines	3.665516%	3.690554%	-0.68%
Farmlands	0.388375%	0.396373%	-2.02%
Managed Forests	0.388375%	0.396373%	-2.02%

Business Improvement Areas	Tax Levy	Assessment	Rate
Bridgeburg BIA	\$ 41,000		
Commercial occupied		\$ 9,874,817	0.388135%
Commercial vacant/excess land		\$ 416,200	0.271695%
Industrial occupied		\$ 217,931	0.617979%
Industrial vacant/excess land		\$ 48,500	0.401686%
Ridgeway BIA	\$ 20,000		
Commercial occupied		\$ 6,185,704	0.321534%
Commercial vacant/excess land		\$ 49,250	0.225074%
Crystal Beach BIA	\$ 15,000		
Commercial occupied		\$ 4,584,647	0.287184%
Commercial vacant/excess land		\$ 799,950	0.201029%
Industrial occupied		\$ 52,500	0.429486%