



THE CORPORATION OF THE TOWNSHIP OF AUGUSTA BY-LAW NUMBER 2718

A BY-LAW TO ADOPT THE YEARLY ESTIMATES AND TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT

WHEREAS Section 290(1) of the Municipal Act 2001 c. 25 states that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year provides that Municipal Councils shall adopt an estimated levy for the current year and pass a By-Law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF AUGUSTA ENACTS AS FOLLOWS:

1. The Council hereby adopts a tax levy of \$3,397,063.63 for all purposes for 2008.
2. That a tax rate of 0.00577763 is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
3. That a tax rate of 0.00664312 is hereby adopted to be applied against the whole of the assessment for real property in the multi-residential class.
4. That a tax rate of 0.00777900 is hereby adopted to be applied against the whole of the assessment for real property in the commercial occupied class.
5. That a tax rate of 0.00544541 is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant units and commercial vacant land classes.
6. That a tax rate of 0.01046560 is hereby adopted to be applied against the whole of the assessment for real property in the industrial occupied class.
7. That a tax rate of 0.00680258 is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant units and industrial vacant land classes.
8. That a tax rate of 0.01619758 is hereby adopted to be applied against the whole of the assessment for real property in the large industrial occupied class.
9. That a tax rate of 0.01052799 is hereby adopted to be applied against the whole of the assessment for real property in the large industrial vacant lands class.
10. That a tax rate of 0.00956255 is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
11. That a tax rate of 0.00144441 is hereby adopted to be applied against the whole of the assessment for real property in the farmland and managed forests classes.
12. That a special area tax rate of 0.00036712 is hereby adopted to be applied against the whole of the assessment in the Village of North Augusta for real property in the residential and farm classes.
13. That a special area tax rate of 0.00049430 is hereby adopted to be applied against the whole of the assessment in the Village of North Augusta for real property in the commercial occupied class.

14. That a special area tax rate of 0.00009178 is hereby adopted to be applied against the whole of the assessment in the Village of North Augusta for real property in the farmland class.
15. That a special area tax rate of 0.00020950 is hereby adopted to be applied against the whole of the assessment in Riverview Heights for real property in the residential/farm class.
16. That a special area tax rate of 0.00028207 is hereby adopted to be applied against the whole of the assessment in Riverview Heights for real property in the commercial occupied class.
17. That every owner of land shall be taxed according to the tax rates in this By-Law and such tax shall become due and payable on the 30th day of September, 2008.
18. On all taxes in default on the 1st day of October, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the 1st day of each and every month the default continues, until December 31st, 2008. The post mark will be taken as that date paid on taxes paid by mail. The Manager of Finance/Treasurer nor designate has no authority to waive any penalty.
19. On all taxes in default on January 1st, 2009, interest shall be added at the rate of 1.25% per month on the first day of each and every month the default continues.
20. Penalties and interest added in default, shall become due and payable, and shall be collected as if the same had originally been imposed and form part of such unpaid tax levy.
21. The Treasurer, not later than 21 days prior to the date that the installment is due, shall mail or cause to be mailed to the address of the residence or place of business of each person a notice setting out the tax payment or payments required to be made pursuant to this by-law, the date by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payments.
22. Where arrears of taxes exist any payment toward taxes received shall first be applied against penalty and interest and then arrears until fully paid, before being applied to current taxes.
23. It shall be the duty of the Treasurer immediately after the date named in Section 20 to collect by distress or otherwise under the Provisions of the Statutes in that behalf all such tax installments or parts thereof as shall not have been paid on or before the respective dates provided aforesaid together with the said percentage charges as they are incurred.
24. Taxes shall be payable to the Township of Augusta and shall be paid to the Treasurer at the Township Office, 3560 County Road 26, Prescott, Ontario, by mail or in person. Taxes may also be paid through a financial institution, to the credit of the Treasurer of the Township, either directly, by telephone or internet.
25. That the sum of yearly expenditure estimates to be adopted by the Council of the Corporation of the Township of Augusta for the 2008 Budget Year are detailed in Schedule 1 to this By-Law.
26. That as per the suggestion of the Auditor that all surplus funds from the year 2008 be transferred into general reserves for the 2009 year.
27. By-law 2715 is hereby repealed.

Read a first time and second time this 2nd day of June 2008.

Read a third time and passed this 2nd day of June 2008.

REEVE

CLERK

**SCHEDULE 1
TO BY-LAW NUMBER 2715**

The sum of yearly expenditure estimates to be adopted by the Council of the Corporation of the Township of Augusta for the 2008 Budget Year are \$5,717,370 and are broken down as follows:

a)	General Government	
	Council	\$ 75,000
	Administration	\$ 532,000
b)	Protection to Persons and Property	
	Fire	\$ 416,000
	CEMP	\$ 11,000
	Policing	\$ 760,000
	Conservation Authority	\$ 31,000
	Inspection/Control	\$ 95,300
c)	Transportation Services	
	Roads	\$ 2,922,170
	Streetlighting	\$ 13,000
d)	Environmental Services	
	Waste Management	\$ 430,600
e)	Health Services	
	Cemeteries	\$ 5,000
f)	Recreation and Cultural Services	
	Recreation Programs	\$ 87,000
	Library	\$ 85,800
	Donations	\$ 5,000
g)	Planning	
	Planning	\$ 40,500
	Economic Development	\$ 18,000
	Agriculture	\$ 160,000
	Tile Drainage	\$ 30,000