

**THE CORPORATION OF THE
TOWN OF WASAGA BEACH**

BY-LAW #2011-38

**A BY-LAW TO SET THE 2011 TAX RATES AND
TO LEVY TAXES FOR THE YEAR 2011**

WHEREAS the *Municipal Act*, 2001, as amended, provides for the method of assessment and the levying of property taxes by upper and lower-tier municipalities;

AND WHEREAS the *Assessment Act*, R.S.O., 1990, as amended, establishes the classes of real property and methods of assessment, and provides for alterations to the Collector's Roll;

AND WHEREAS the *Municipal Act*, 2001, as amended, provides that the upper tier municipality shall establish a set of tax ratios for every municipality, a single tax ratio for each property class for the upper tier and its lower tier municipalities and that such tax ratios must be within the allowable range, and they shall prepare and adopt estimates for all sums required during the year for the purposes of the upper-tier municipality, and Section 311 provides that they shall pass a by-law directing each lower-tier municipality to levy a separate tax rate, as specified in the By-Law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

AND WHEREAS the County of Simcoe, in accordance with the relevant sections of the *Municipal Act*, did pass By-Law No. 6008, No. 6009 and No. 6010 copies of which are attached as Schedule "A" to this By-Law;

AND WHEREAS the Ministry of Finance, in accordance with Ontario Regulation 400/98 of the Education Act, has confirmed the Uniform Residential Education Tax, and the Business Education Tax Rates, a copy of which is attached as Schedule "B" attached to this By-Law;

AND WHEREAS the *Municipal Act*, 2001, Section 312, as amended, provides that for raising the general local municipal 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 the Corporation of the Town of Wasaga Beach has established that the estimated sum required for Municipal purposes for the year 2011 to be raised through taxation at \$14,217,095.00;

AND WHEREAS the Corporation of the Town of Wasaga Beach has established that the estimated sum required for Environmental Purposes is \$1,388,000.00 as to be shown on Schedule "C" attached to this By-Law;

AND WHEREAS the *Municipal Act*, 2001, Section 307, provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under The Assessment Act according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions, and shall be deemed to have been imposed and be due on the dates as specified in the By-Law;

NOW THEREFORE this Council of the Corporation of the Town of Wasaga Beach HEREBY ENACTS as follows:

1. a) For the year 2011, the Corporation of the Town of Wasaga Beach shall levy upon the uncapped property classes, the rates of taxation per current value assessment for specific purposes as set out in Schedule "D" of this By-Law.
b) For the year 2011, the Corporation of the Town of Wasaga Beach shall levy upon the capped property classes, the rates of taxation per current value assessment for specific purposes as set out in Schedule "D" to this By-Law which is subject to capping adjustments.
2. The levy provided for in Schedule "D" attached to this By-Law shall be reduced by the amount of the interim levy for 2011.
3. For payments-in-lieu of taxes due to the Corporation of the Town of Wasaga Beach, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2011.
4. The Tax Collector is hereby instructed to mail, or cause to be mailed, the Notice of Taxes Due, to the address of the residence or place of business of the person to whom such a notice is required to be given, as it appears in the last revised Assessment Roll for the Town of Wasaga Beach.

5. A penalty shall be imposed for non payment of taxes on the due date, at the rate of 15% per annum or 1.25% of the amount due on the first day of default and on the first day of each succeeding calendar month in which default continues.
6. Nothing herein done shall prevent the Tax Collector from proceeding at any time with the collection of any rate, tax or assessment or any part thereof in accordance with the provision of the Statutes and By-Laws governing the collection of taxes.
7. Default of payment of any installment by the day named for payment thereof, the subsequent installment or installments shall forthwith become payable.
8. a) The 2011 Final Taxes for uncapped property classes, (total levy less interim billing), shall be payable in two (2) installments of approximately equal amounts on the following dates, namely:

Friday, July 15th, 2011
Thursday, September 15th, 2011

b) The 2011 Final Taxes for capped property classed shall be payable in one (1) installment on Thursday, September 15, 2011.
9. If any section or portion of this By-Law or of Schedule "D" 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 Wasaga Beach that all remaining sections and portions of this By-Law and of Schedule "D" continue in force and effect.
10. Schedules "A", "B", "C" and "D", attached hereto shall be and form part of this By-Law.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED
THIS 26th DAY OF APRIL, 2011.

Cal Patterson, Mayor

Twyla Nicholson, Clerk