

THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

BY-LAW No. 2008-40

BEING a by-law to levy and adopt the 2008 tax rates.

WHEREAS the *Municipal Act, 2001*, S. 290, as amended, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for municipal purposes;

AND WHEREAS the *Municipal Act, 2001*, S. 312(2), as amended, provides that a local municipality shall, each year, pass a by-law levying a separate tax rate on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry have adopted the provincial transition ratios and the county tax rates through their By-law Nos. 4707 and 4708;

AND WHEREAS the 2008 levy for general purposes, for the Township of South Stormont has been set at \$3,504,823.47 with special area rates having been set at \$78,043.99 for Ingleside Sewer, \$96,273.16 for Long Sault Sewer, and \$1,399.78 for Eamers Corners Sewer;

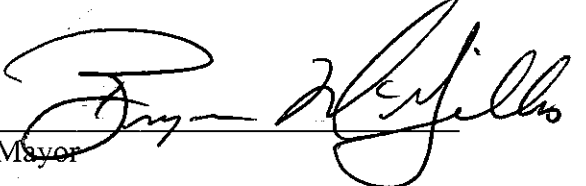
AND WHEREAS the *Municipal Act, 2001*, S. 342, as amended, authorizes municipalities to pass by-laws requiring payment of charges including taxes, local improvements, sewer rates, special rates and other rents and rates payable as taxes in bulk or installments.

NOW THEREFORE Council of the Township of South Stormont enacts as follows:

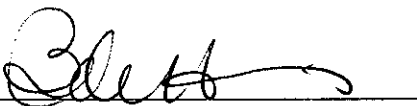
1. That the estimates and tax rates for the current year are as set forth in Schedule "A" attached to this by-law, and shall be levied upon each property class.
2. That the levy provided for in Schedule "A" shall be reduced by the amount of the interim levy for 2008.
3. That the local improvements, sewer rates and special area rates as set forth in Schedule "B" attached to this by-law shall be levied where applicable.
4. That the Treasurer is hereby instructed to bill and collect the tax levies adopted by the United Counties of Stormont, Dundas and Glengarry and the Minister of Finance 2008 Education Tax Rates.
5. That every owner of land in the capped and uncapped classes shall be taxed according to the rates in this by-law and such taxes shall become due and payable in two installments; 50% of the final levy, rounded upwards, shall become due and payable on the 30th day of June, 2008, and the balance shall become due and payable on the 30th day of September, 2008.
6. That non-payment of the installment amount(s) on the due dates stated shall constitute default.
7. That penalty of 1 ¼% shall be added on the first day of default on all taxes levied and thereafter a penalty of 1 ¼% shall be added on the first day of each calendar month in which default continues until December 31, 2008.

8. That on all taxes in default on January 1, 2009, interest shall be added at a rate of 1 ¼ % per month or fraction thereof in which the default continues.
9. That penalties and interest added in default shall become due and payable and shall be collected as if same had originally been imposed and formed part of such unpaid tax levy.
10. That the Treasurer shall mail or 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.
11. That taxes are payable by Canadian currency, cheque or debit; at the Township of South Stormont Municipal Office; a transaction fee may be applicable. In addition, payments may also be made at most financial institutions.
12. In cases where payment(s) are returned due to insufficient funds, the appropriate service charge will be applied to the account. Two (2) instances of insufficient funds by cheque within a twelve (12) month period may result in the Township not accepting payment by cheque from the payor for one (1) year. A second recurrence of two (2) insufficient fund payments by cheque may result in non-acceptance of any cheques by the payor indefinitely. This restriction does not apply to certified cheques.
13. That taxpayers without arrears may pay current taxes through pre-authorized electronic payments from January to October. Properties enrolled in this Pre-Authorized Payment Plan (PAP) are not subject to penalty for non-payment of taxes on the due dates indicated in this by-law. Two (2) instances of insufficient funds will result in removal from the PAP plan. The appropriate service charge will apply in each instance.
14. That taxpayers without arrears may pay current taxes through pre-authorized electronic payments the amount due on the due date. Two (2) instances of insufficient funds will result in the removal of the PAP plan. The appropriate service charge will apply in each instance.
15. That taxpayers with arrears may pay their taxes through twelve (12) monthly pre-authorized electronic payments. The monthly amount to be withdrawn must be specified by the payor. Penalties and interest will continue to accumulate on overdue balances for properties enrolled in this PAP plan. Two (2) instances of insufficient funds will result in the removal of the PAP plan. The appropriate service charge will apply in each instance.
16. That Schedule "A" and Schedule "B" attached hereto shall be and form part of this by-law.
17. That any by-law inconsistent with this by-law is hereby repealed.

READ and passed in open council, signed and sealed this 14th day of May, 2008.



Mayor



Clerk

Schedule "A" to By-law No. 2008- 40

Corporation of the Township of South Stormont

2008 Tax Rates

Property Class	Tax Class	Current Assessment	Lower Tier Tax Rate	Lower Tier Tax Dollars	Upper Tier Tax Rate	Upper Tier Tax Dollars	Education Tax Rate	Education Tax Dollars	Total Tax Rate	Total Tax Dollars
Commercial PIL: Full	CF	\$ 2,650,200	0.657840%	\$ 17,434.08	1.079100%	\$ 28,598.31	2.022403%	\$ 53,597.72	3.759343%	\$ 99,630.11
Commercial PIL: General	CG	\$ 973,000	0.657840%	\$ 6,400.78	1.079100%	\$ 10,499.64	0.000000%	\$ -	1.736940%	\$ 16,900.42
Commercial Taxable: Full, Shared PIL	CH	\$ 166,175	0.657840%	\$ 1,093.17	1.079100%	\$ 1,793.19	2.022403%	\$ 3,360.73	3.759343%	\$ 6,247.09
Commercial Taxable: Full	CT	\$ 35,081,263	0.657840%	\$ 230,778.58	1.079100%	\$ 378,561.91	2.022403%	\$ 709,484.52	3.759343%	\$ 1,318,825.01
Commercial Taxable: Excess Land	CU	\$ 158,840	0.460488%	\$ 731.44	0.755400%	\$ 1,199.88	1.415682%	\$ 2,248.67	2.631570%	\$ 4,179.99
Commercial Taxable: Vacant Land	CX	\$ 421,200	0.460488%	\$ 1,939.58	0.755400%	\$ 3,181.74	1.415682%	\$ 5,962.85	2.631570%	\$ 11,084.17
Commercial PIL: General Vacant Land	CZ	\$ 293,000	0.460488%	\$ 1,349.23	0.755400%	\$ 2,213.32	0.000000%	\$ -	1.215888%	\$ 3,562.55
Exempt	E	\$ 21,170,147	0.000000%	\$ -	0.000000%	\$ -	0.000000%	\$ -	0.000000%	\$ -
Farmlands Taxable: Full	FT	\$ 43,032,910	0.106945%	\$ 46,021.55	0.175400%	\$ 75,479.72	0.066000%	\$ 28,401.72	0.348345%	\$ 149,902.99
Industrial Taxable: Full, Shared PIL	IH	\$ 50,500	0.802900%	\$ 405.46	1.317000%	\$ 665.09	2.284694%	\$ 1,153.77	4.404594%	\$ 2,224.32
Industrial Taxable: Vacant Land, Shared PIL	IJ	\$ 32,600	0.562030%	\$ 183.22	0.921900%	\$ 300.54	1.599286%	\$ 521.37	3.083216%	\$ 1,005.13
Industrial Taxable: Full	IT	\$ 4,438,170	0.802900%	\$ 35,634.07	1.317000%	\$ 58,450.70	2.284694%	\$ 101,398.60	4.404594%	\$ 195,483.37
Industrial Taxable: Excess Land	IU	\$ 9,635	0.560300%	\$ 53.98	0.921900%	\$ 88.83	1.599286%	\$ 154.09	3.081486%	\$ 296.90
Industrial Taxable: Vacant Land	IX	\$ 171,000	0.562030%	\$ 961.07	0.921900%	\$ 1,576.45	1.599286%	\$ 2,734.78	3.083216%	\$ 5,272.30
Large Industrial Taxable: Full	LT	\$ 6,278,050	1.612174%	\$ 101,213.09	2.644500%	\$ 166,023.03	4.587524%	\$ 288,007.05	8.844198%	\$ 555,243.17
Large Industrial Taxable: Excess Land	LU	\$ 152,950	1.128522%	\$ 1,726.07	1.851100%	\$ 2,831.26	3.211267%	\$ 4,911.63	6.190889%	\$ 9,468.96
Multi-Residential: Taxable: Full	MT	\$ 2,974,000	1.106282%	\$ 32,900.83	1.814600%	\$ 53,966.20	0.264000%	\$ 7,851.36	3.184882%	\$ 94,718.39
Pipeline Taxable: Full	PT	\$ 42,950,200	0.570658%	\$ 245,098.75	0.936100%	\$ 402,056.82	1.411235%	\$ 606,128.25	2.917993%	\$ 1,253,283.82
Residential PIL: Full, Shared PIL	RF	\$ 22,000	0.427780%	\$ 94.11	0.701700%	\$ 154.37	0.264000%	\$ 58.08	1.393480%	\$ 306.56
Residential PIL: General	RG	\$ 766,700	0.427780%	\$ 3,279.79	0.701700%	\$ 5,379.93	0.000000%	\$ -	1.129480%	\$ 8,659.72
Residential Taxable: Full, Shared PIL	RH	\$ 969,528	0.427780%	\$ 4,147.45	0.701700%	\$ 6,803.18	0.264000%	\$ 2,559.55	1.393480%	\$ 13,510.18
Residential Taxable: Full	RT	\$ 648,182,882	0.427780%	\$ 2,772,796.73	0.701700%	\$ 4,548,299.28	0.264000%	\$ 1,711,202.81	1.393480%	\$ 9,032,298.82
Managed Forest Taxable: Full	TT	\$ 542,750	0.106945%	\$ 580.44	0.175400%	\$ 951.98	0.066000%	\$ 358.22	0.348345%	\$ 1,890.64
		\$ 811,487,700		\$ 3,504,823.47		\$ 5,749,075.37		\$ 3,530,095.77		\$ 12,783,994.61

Schedule "B" to By-law No. 2008- 40

Corporation of the Township of South Stormont

2008 Interim Special Area Rate

INGLESIDE SEWER				
Property Class	Tax Class	Current Assessment	Tax Rate	Tax Dollars
Commercial PIL: Full	CF	\$ 84,000	0.1346%	\$ 113.06
Commercial Taxable: Full	CT	\$ 3,714,398	0.1346%	\$ 4,999.58
Industrial Taxable: Full, Shared PIL	IH	\$ 2,800	0.1642%	\$ 4.60
Industrial Taxable: Vacant Land, Shared PIL	IJ	\$ 19,900	0.1150%	\$ 22.89
Industrial Taxable: Full	IT	\$ 163,950	0.1642%	\$ 269.21
Multi-Residential Taxable: Full	MT	\$ 1,082,000	0.2263%	\$ 2,448.57
Residential Taxable: Full, Shared PIL	RH	\$ 67,700	0.0875%	\$ 59.24
Residential Taxable: Full	RT	\$ 80,144,962	0.0875%	\$ 70,126.84
		\$ 85,279,710		\$ 78,043.99

LONG SAULT SEWER				
Property Class	Tax Class	Current Assessment	Tax Rate	Tax Dollars
Commercial PIL: Full	CF	\$ 68,000	0.1346%	\$ 91.53
Commercial PIL: General	CG	\$ 822,000	0.1346%	\$ 1,106.41
Commercial Taxable: Full	CT	\$ 9,642,485	0.1346%	\$ 12,978.78
Commercial Taxable: Excess Land	CU	\$ 43,085	0.0942%	\$ 40.59
Commercial Taxable: Vacant Land	CX	\$ 211,000	0.0942%	\$ 198.76
Industrial Taxable: Full, Shared PIL	IH	\$ 29,200	0.1642%	\$ 47.95
Industrial Taxable: Full	IT	\$ 808,680	0.1642%	\$ 1,327.85
Industrial Taxable: Vacant Land	IX	\$ 101,000	0.1150%	\$ 116.15
Large Industrial Taxable: Full	LT	\$ 1,533,905	0.3298%	\$ 5,058.82
Large Industrial Taxable: Vacant Unit/Excess Land	LU	\$ 8,095	0.2309%	\$ 18.69
Multi-Residential Taxable: Full	MT	\$ 1,892,000	0.2263%	\$ 4,281.60
Residential Taxable: Full, Shared PIL	RH	\$ 89,300	0.0875%	\$ 78.14
Residential Taxable: Full	RT	\$ 81,060,450	0.0875%	\$ 70,927.89
		\$ 96,309,200		\$ 96,273.16

EAMERS CORNERS SEWER				
Property Class	Tax Class	Current Assessment	Tax Rate	Tax Dollars
Commercial Taxable: Full	CT	\$ 2,850,110	0.0456%	\$ 1,299.65
Commercial Taxable: Excess Land	CU	\$ 3,285	0.0319%	\$ 1.05
Residential Taxable: Full	RT	\$ 333,605	0.0297%	\$ 99.08
		\$ 3,187,000		\$ 1,399.78