

**THE CORPORATION OF THE TOWNSHIP OF LAURENTIAN VALLEY**  
**BY-LAW NUMBER 2009-06-026**

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Being a By-law to Provide for the Approval of the 2009 Budget, Adoption of 2009 Tax Rates and Sewer Rates and to Further Provide for Penalty and Interest in Default of Payment Thereof.

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WHEREAS Section 290 and 312 of The Municipal Act, 2001, c. 25 as amended provides that the Council of a local municipality shall adopt estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

WHEREAS Sections 307 and 308 as amended of the said Act requires tax rates to be established in the same proportion of tax ratios with exceptions, and;

WHEREAS the 2009 Budget for Municipal purposes is hereby adopted at \$8,928,236 with \$2,583,878.00 to be raised from the whole of the rateable property according to the last revised assessment roll of the Township and;

WHEREAS the Upper Tier (County of Renfrew) has passed By-Laws Numbered 44-09, 45-09, 46-09 and 47-09 to establish the County tax rate and education tax rates for commercial, industrial and pipeline property classes and these tax rates are included on Schedule A to this By-Law and;

WHEREAS the Provincial Government through Regulation 98/06 as amended has established the tax rates for school purposes on Residential, Multi Residential, Farmlands, and Managed Forest property classes and these tax rates are included on Schedule A to this By-Law;

AND WHEREAS Sections 342, 345, 346 and 347 provide for penalties for non-payment of taxes and interest on tax arrears;

AND WHEREAS Sections 342 and 343 as amended allow for billing of a class of real property separately from other classes of real property for the year 2009 and for the issuing of separate bills for separate classes of real property for 2009;

AND WHEREAS Sections 390, 391, 396, 398 and 399 as amended allow for the setting of a sewage service rate;

NOW THEREFORE the Council of the Corporation of the Township of Laurentian Valley hereby enacts as follows:

1. For the year 2009, the tax rates shown on Schedule A to this By-Law shall be levied upon the whole of the assessment in each property class shown on Schedule A to this By-Law.
2. For the year 2009, the sewage service rates shown on Schedule B to this By-Law shall be levied upon the lands that are connected to the sewage works.
3. For payments in lieu of taxes due to the Township, the actual amount due shall be based on the assessment roll and the tax rates for the year 2009.
4. Any amounts levied by the interim levy By-Law for 2009 shall be deducted from the amounts levied by this By-Law.
5. That every owner of rateable property in the Township of Laurentian Valley shall be taxed according to the tax rates on Schedule A of this By-Law, and for rateable properties in the Residential Class (RT), Residential and Farmland Phase 1 Class (R1), Farmland Class (FT), Managed Forest Class (TT) and Pipeline Property class (PT) such tax shall become due and payable in two installments as follows, the final levy rounded upwards to the next whole dollar shall become due and payable on the 31<sup>st</sup> day of July, 2009 and the balance of the final levy shall become due and payable on the 30<sup>th</sup> day of September, 2009 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute

default, and that for every owner of rateable properties in the Commercial Occupied Class (CT), Commercial Vacant Unit/Excess Land Class (CU), Commercial Vacant Land Class (CX), Shopping Centre Occupied Class (ST), Shopping Centre Vacant Unit/Excess Land Class (SU), Industrial Occupied Class (IT), Industrial Vacant Unit/Excess Land Class (IU), Industrial Vacant Land Class (IX), Large Industrial Occupied Class (LT), Large Industrial Vacant Unit/Excess Land Class (LU), Large Industrial Vacant Land Class (LX) and Multi Residential Class (MT) such tax shall become due and payable in two installments as follows, the final levy rounded upwards to the next whole dollar shall become due and payable on the 31<sup>st</sup> day of July, 2009 and the balance of the final levy shall become due and payable on the 30<sup>th</sup> day of September, 2009 and non payment of the amount, as noted on the dates stated in accordance with this section shall constitute default.

6. On all taxes of the levy, which are in default a penalty of (1¼) one and one quarter percent shall be added on the 1st day of each and every month the default continues, until December 31st, 2009.
7. On all taxes in default on January 1<sup>st</sup>, 2010 interest of (1¼) one and one quarter percent shall be added on the 1st day of each and every month the default continues.
8. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
9. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
10. That taxes are payable at the Township of Laurentian Valley Municipal Office, 460 Witt Road, Pembroke, Ontario, or at the Bank of Nova Scotia Pembroke Street West, Pembroke, Ontario on or before the due date as shown on the tax bill.
11. Schedule A and Schedule B attached hereto shall form a part of this By-Law.

**READ A FIRST AND SECOND TIME THIS TWENTY-FOURTH DAY OF JUNE, 2009**

**READ A THIRD TIME AND PASSED THIS TWENTY-FOURTH DAY OF JUNE, 2009**

  
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Jack Wilson, Mayor

  
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John Baird, Chief Administrative Officer

**2009 SEWAGE SERVICE RATES  
SCHEDULE B  
BY-LAW NUMBER 2009-06-026**

Code	Description	CVA on Rateable Properties	Tax Ratio	Vacancy Factor	Weighted Assessment
SR	Residential & Farm	72,989,584	1.0000000	100%	72,989,584
SRMT	Multi-Residential	259,750	1.9436000	100%	504,850
SC	Commercial	18,239,165	1.8147000	100%	33,098,613
SCX	Commercial Vacant Land	1,018,450	1.8147000	70%	1,293,727
SST	Shopping Centre	7,081,565	1.8147000	100%	12,850,916
SSU	Shopping Centre Vacant Excess	189,855	1.8147000	70%	241,171
SCV	Commercial Vacant Excess	946,411	1.8147000	70%	1,202,216
SC	Industrial	491,250	2.9732600	100%	1,460,614
SFT	Farmland	40,275	0.2500000	100%	10,069
<b>Total</b>		<b>101,256,305</b>			<b>123,651,760</b>

Special Charges Sewer \$ 0.00295369

2009 Expenses	\$551,204
Less Sewage Frontage Charges	6,666
	544,538
Less City of Pembroke	40,309
Less 2008 surplus	0
Less Transfer from Reserves	139,000
<b>Net Cost</b>	<b>365,229</b>

Code	Description	Sewer Rate	Tax Ratio	Vacancy Factor	Class Sewer Rates
SR	Residential & Farm	0.00295369	1.0000000	100%	0.00295369
SRMT	Multi-Residential	0.00295369	1.9436000	100%	0.00574079
SC	Commercial	0.00295369	1.8147000	100%	0.00536006
SCX	Commercial Vacant Land	0.00295369	1.8147000	70%	0.00375204
SST	Shopping Centre	0.00295369	1.8147000	100%	0.00536006
SSU	Shopping Centre Vacant Excess	0.00295369	1.8147000	70%	0.00375204
SCV	Commercial Vacant Excess	0.00295369	1.8147000	70%	0.00375204
SCI	Industrial	0.00295369	2.9732600	100%	0.00878209
SFT	Farmland	0.00295369	0.2500000	100%	0.00073842

Co	Description	CVA on Rateable Properties	Sewer Rate	Amount Raised
SR	Residential & Farm	72,989,584	0.00295369	215,588.62
SRMT	Multi-Residential	259,750	0.00574079	1,491.17
SC	Commercial	18,239,165	0.00536006	97,763.05
SCX	Commercial Vacant Land	1,018,450	0.00375204	3,821.27
SST	Shopping Centre	7,081,565	0.00536006	37,957.63
SSU	Shopping Centre Vacant Excess	189,855	0.00375204	712.34
SCV	Commercial Vacant Excess	946,411	0.00375204	3,550.97
SCI	Industrial	491,250	0.00878209	4,314.20
SFT	Farmland	40,275	0.00073842	29.74
<b>Totals</b>		<b>101,256,305</b>		<b>365,229.00</b>

2009 FINAL TAX RATES SCHEDULE A BY-LAW 2009-06-026

Property Class	Tax Code	Lower Tier Tax Rates	Upper Tier Tax Rates	Education Tax Rates	Total Tax Rates	2008 CVA	Lower Tier Tax Amount Per Class	Upper Tier Tax Amount Per Class	Education Tax Amount Per Class	Total Tax Amount Per Class
Residential & Farm	RLTRT	0.00324891	0.00433631	0.00252000	0.01010522	548,520,529	\$1,782,093.83	\$2,378,555.06	\$1,382,271.73	\$5,542,920.62
Residential & Farm Farmlands 1	RLTR1	0.00113712	0.00151770	0.00088200	0.00353682	735,150	835.95	1,115.74	648.40	2,600.09
Multi Residential	RLTMT	0.00631458	0.00842804	0.00252000	0.01726262	1,158,961	7,318.35	9,767.77	2,920.58	20,006.70
Commercial Occupied	RLTCT	0.00589580	0.00786909	0.01720503	0.03096992	60,941,746	359,300.35	479,556.08	1,048,504.57	1,887,361.00
Commercial Vacant Unit/Excess Land	RLTCU	0.00412705	0.00550836	0.01204352	0.02167893	1,880,138	7,759.42	10,356.48	22,643.48	40,759.38
Commercial Vacant Land	RLTCX	0.00412705	0.00550836	0.01204352	0.02167893	1,665,251	6,872.57	9,172.80	20,055.48	36,100.85
Shopping Centre Occupied	RLTST	0.00589580	0.00786909	0.01720503	0.03096992	7,081,565	41,751.49	55,725.47	121,838.54	219,315.50
Shopping Centre Vacant Unit/Excess Land	RLTSU	0.00412705	0.00550836	0.01204352	0.02167893	189,855	783.54	1,045.79	2,286.52	4,115.85
Commercial New Construction	RLTXT	0.00589580	0.00786909	0.01520000	0.02896489	1,799,706	10,610.71	14,162.05	27,355.53	52,128.29
Comm New Construction Excess Land	RLTXU	0.00412705	0.00550836	0.01064000	0.02027541	32,794	135.34	180.64	348.93	664.91
Industrial Occupied	RLTIT	0.00948846	0.01283632	0.02549975	0.04782453	1,977,429	18,762.76	25,382.91	50,423.95	94,569.62
Industrial Vacant Unit/Excess Land	RLTIU	0.00616750	0.00834361	0.01657484	0.03108595	8,379	51.68	69.91	138.88	260.47
Industrial Vacant Land	RLTIX	0.00616750	0.00834361	0.01657484	0.03108595	9,725	59.98	81.14	161.19	302.31
Large Industrial Occupied	RLTLT	0.01183752	0.01601420	0.02700000	0.05485172	9,437,828	111,720.48	151,139.27	254,821.36	517,681.11
Large Industrial Vacant Unit/Excess Land	RLTLU	0.00769439	0.01040923	0.01755000	0.03565362	243,143	1,870.84	2,530.93	4,267.16	8,668.93
Large Industrial Vacant Land	RLTLX	0.00769439	0.01040923	0.01755000	0.03565362	0	0.00	0.00	0.00	0.00
Pipelines	RLTPT	0.00433015	0.00577942	0.01373195	0.02384152	37,851,000	163,900.51	218,756.83	519,768.04	902,425.38
Farmlands	RLTFT	0.00081223	0.00108408	0.00063000	0.00252631	27,385,828	22,243.59	29,688.43	17,253.07	69,185.09
Managed Forests	RLTTT	0.00081223	0.00108408	0.00063000	0.00252631	616,550	500.78	668.39	388.43	1,557.60
<b>Sub Total</b>						<b>701,535,577</b>	<b>\$2,536,572.17</b>	<b>\$3,387,955.69</b>	<b>\$3,476,095.84</b>	<b>\$9,400,623.70</b>
<b>Payments in Lieu</b>										
Commercial	RLTCF	0.00589580	0.00786909	0.00252000	0.01376489	6,908,750	\$40,732.61	\$54,365.58	\$0.00	\$95,098.19
Commercial General	RLTCG	0.00589580	0.00786909	0.00252000	0.01376489	511,000	3,012.75	4,021.10	0.00	7,033.85
Residential & Farm Taxable General		0.00324891	0.00433631	0.01720503	0.00758522	587,764	1,909.59	2,548.73	0.00	4,458.32
Industrial Occupied	RLTIH	0.00948846	0.01283632	0.02232478	0.02232478	56,175	533.01	721.08	0.00	1,254.09
Industrial Vacant Land	RLTIJ	0.00616750	0.00834361	0.01451111	0.01451111	725	4.47	6.05	0.00	10.52
Residential & Farm	RLTRP	0.00324891	0.00433631	0.00252000	0.01010522	343,036	1,114.49	1,487.51	864.45	3,466.45
<b>Sub Total</b>						<b>8,407,450</b>	<b>\$47,306.92</b>	<b>\$63,150.05</b>	<b>\$864.45</b>	<b>\$111,321.42</b>
<b>Grand Totals</b>						<b>709,943,027</b>	<b>\$2,583,879.09</b>	<b>\$3,451,105.74</b>	<b>\$3,476,960.29</b>	<b>\$9,511,945.12</b>