

**THE CORPORATION OF THE CITY OF PETERBOROUGH**

**BYLAW NUMBER 00-080**

**BEING A BYLAW TO AUTHORIZE THE ISSUING OF THE FINAL 2000 TAX BILLS BASED ON THE APPROVED 2000 MUNICIPAL TAX RATES, 2000 EDUCATION TAX RATES AS ESTABLISHED BY THE PROVINCE OF ONTARIO AND BUSINESS IMPROVEMENT AREA LEVIES.**

WHEREAS Council of the City of Peterborough passed Bylaw No. 00-061, being a bylaw to adopt municipal estimates for the year 2000, to establish 2000 tax ratios, to adopt the assessment rolls made in the year 1999 for 2000 taxation purposes, to establish 2000 municipal tax rates, as set out in Column 2 of Schedule A, including a sewage service rate and a sewer rate necessary to raise the sums required for such estimates, and to continue a capping provision under division B of Bill 79;

AND WHEREAS the Province of Ontario has established the 2000 education tax rates for the residential and farm, multi-residential and farm property classes as set out in Column (3) of Schedule A;

AND WHEREAS the Province of Ontario, by regulation, has established a method of calculating the 2000 education tax rates for the commercial, industrial and pipeline property classes resulting in rates set out in column (3) of Schedule A;

AND WHEREAS the estimate of all sums required by the Downtown Business Improvement Area of the Corporation of the City of Peterborough as defined by Bylaw Number 1980-142 during the year 2000 amount to \$215,000;

AND WHEREAS the estimate of all sums required by the East City Business Improvement Area of the Corporation of the City of Peterborough as defined by Bylaw 1989-2 during the year 2000 amount to \$11,213;

AND WHEREAS the Province of Ontario by regulation 348/99 provides that the municipality shall determine the date on which the 2000 tax decrease phase-in may be determined;

AND WHEREAS, to determine the 2000 tax decrease phase-in amounts, it is necessary to establish a "cut-off" or "point-in-time" frozen assessment listing for the commercial, industrial and multi-residential classes;

AND WHEREAS Section 442.1 of the Municipal Act, as amended by Ontario Regulation 47-99 requires every municipality to have a tax rebate program for eligible charities for the purposes of giving them relief from taxes on eligible property they occupy;

AND WHEREAS Council of the City of Peterborough has passed bylaw 98-122, being a bylaw to provide for tax rebates for registered charities an amount equal to 40 percent of the taxes payable to the owner by the eligible charity in each year;

AND WHEREAS the Municipal Act further provides that Council may pass bylaws regarding the payment of taxes;

AND WHEREAS, section 6 (1) of the Municipal Interest and Discount Rates Act, provides that Council may pass bylaws to provide for paying to persons to whom overpayments are refunded as the result of Assessment Appeal reductions, interest on the overpayments at such rate as the Council may determine;

**NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE CITY OF PETERBOROUGH HEREBY ENACTS AS FOLLOWS:**

1. The municipal tax rates set out in Column 2 of Schedule A shall be levied during the year 2000 on the current value assessment for each property class.
2. The education tax rates set out in Column 3 of Schedule A shall be levied during the year 2000 on the current value assessment for each property class.
3. The estimates of all sums required by the Downtown Business Improvement Area of the Corporation of the City of Peterborough during the year 2000 totalling \$215,000 are hereby adopted and the 2000 rates to be levied on commercial property within the Downtown Business Improvement Area to raise the required sum will be 0.2705% for occupied and 0.1893% for vacant.
4. The estimates of all sums required by the East City Business Improvement Area of the Corporation of the City of Peterborough during the year 2000 totalling \$11,213 are hereby adopted, and the 2000 rates to be levied on commercial property within the East City Business Improvement Area to raise the required sum will be 0.2414 % for occupied and 0.1689% for vacant
5. The "cut-off" or "point-in-time" frozen assessment listing "date" for the commercial, industrial and multi-residential classes upon which the 2000 cap adjustments are to be calculated as set out in Bylaw 00-61, is hereby determined to be June 1, 2000.
6. The frozen assessment listing for the purpose of the municipality's requirements as set out in the Fairness for Property Taxpayers Act, 1998 and the Municipal Act as amended shall be revised and include additions to the roll under Sections 42 and 43 of the Assessment Act, assessment reductions approved by the Assessment Review Board, assessment reductions approved by the Ontario Municipal Board, tax write-offs pursuant to Section 442 of the Municipal Act, appropriate class changes or subclass changes and Minutes of Settlement not under appeal to the Assessment Review Board of which all such additions, deletions or changes to the roll have been received and filed by the Clerk of the municipality on or before the date established in Section 6 of this by-law.
7. The amount of the tax rebate to eligible charities will be based on 40% of the tax paid by the charity to their landlord and the 2000 rebates will be paid to those charities by July 31, 2000.
8. (a) Payment of all taxes levied under authority of this bylaw including local improvements and all other charges payable as taxes, shall be paid into the office of the Treasurer of the Corporation of the City of Peterborough, on or before the due date only, into the Peterborough Branch of any Chartered Bank or Trust Company, to the credit of the Corporation of the City of Peterborough in two approximately equal instalments as indicated in the following schedule.

<u>WARD NO</u>	<u>FIRST INSTALMENT DUE DATE</u>	<u>SECOND INSTALMENT DUE DATE</u>
All Wards	July 31, 2000	September 29, 2000
- (b) Tax instalment due dates for the principal residence of a taxpayer whose primary source of income is a fixed monthly pension cheque, such as Canada Pension or Old Age Security, which is normally received at the end of each month, shall be extended to August 3, 2000 and October 4, 2000.
9. The penalty charge for non-payment of said taxes on or before the respective due dates shall be at the rate of one and one-quarter (1 1/4) percent of the amount outstanding on the first day of default plus an additional one and one-quarter (1 1/4) percent of the amount of taxes unpaid on the first day of each calendar month thereafter in which the default continued, but not after the 31st day of December of the year in which the taxes are levied in accordance with Section 399(3) of the Municipal Act.

10. In addition, statutory interest at the rate of one and one-quarter (1 1/4) percent per month on any unpaid taxes shall be added from the 31st day of December in the year in which the taxes are levied, and an additional one and one-quarter (1 1/4) percent on the first day of each calendar month thereafter shall be added until such taxes are fully paid in accordance with Section 419(1) of the Municipal Act.
11. Part payments of taxes will be accepted and shall be credited first to all penalties and interest outstanding, and then to the oldest tax arrears until the whole of the remainder of the payment has been credited against such taxes.
12. Persons entitled to refunds for overpayments resulting from successful Assessment Appeals, shall receive interest at a rate equal to the City's annual average investment rate for the applicable year(s).
13. This bylaw comes into force on the date of the final passing thereof.

By-law read a first and second time this 19<sup>th</sup> day of June, 2000

By-law read a third time and finally passed this 19<sup>th</sup> day of June, 2000

(Sgd.) Paul Ayotte, Deputy Mayor

(Sgd.) Steven F. Brickell, City Clerk

**Schedule A**  
**To Bylaw 00-080**  
**2000 Tax Rates**

<b>Property Class</b>	<b>Municipal Rate</b>	<b>Education Rate</b>	<b>Total Rate</b>
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>
1 Residential/Farm	1.2745260%	0.4140000%	1.6885260%
2 Multi-residential	2.6051310%	0.4140000%	3.0191310%
<b>Commercial</b>			
3 Commercial Occupied	2.4103840%	2.4647159%	4.8750999%
4 Commercial Vacant Units	1.6872680%	1.7253010%	3.4125690%
5 Commercial Vacant Lands	1.6872680%	1.7253010%	3.4125690%
<b>Industrial</b>			
6 Industrial Occupied	4.4588020%	4.2175420%	8.6763440%
7 Industrial Vacant Units	2.8982210%	2.7414020%	5.6396230%
8 Industrial Taxable Vacant Land	2.8982210%	2.7414020%	5.6396230%
9 Pipeline taxable	1.6194130%	1.6427000%	3.2621130%
10 Farmlands Taxable Full	0.3186320%	0.1035000%	0.4221320%