

**THE CORPORATION OF THE TOWNSHIP OF LAURENTIAN VALLEY**  
**BY-LAW NUMBER 08-05-397**

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Being a By-law to Provide for the Approval of the 2008 Budget, Adoption of 2008 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 2008 Budget for Municipal purposes is hereby adopted at \$8,410,794. with \$2,440,837.00 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 52-08, 53-08, 54-08, 55-08 and 56-08 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 2008 and for the issuing of separate bills for separate classes of real property for 2008;

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 2008, 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 2008, 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 2008.
4. Any amounts levied by the interim levy By-Law for 2008 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 30<sup>th</sup> day of June, 2008 and the balance of the final levy shall become due and payable on the 30<sup>th</sup> day of September, 2008 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 29<sup>th</sup> day of August, 2008 and the balance of the final levy shall become due and payable on the 31<sup>st</sup> day of October, 2008 and non payment of the amount, as noted on the dates stated in accordance with this section shall constitute default.

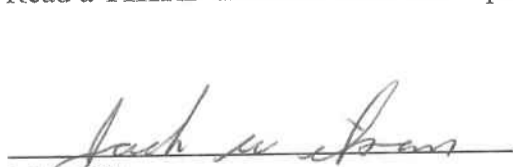
6. On all taxes of the levy, which are in default a penalty of (1¼) one and one quarter percent shall be added on the 1st day of each and every month the default continues, until December 31st, 2008.
7. On all taxes in default on January 1<sup>st</sup>, 2009 interest of (1¼) one and one quarter percent 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 28<sup>th</sup> day of May, 2008.

  
MAYOR

  
CHIEF ADMINISTRATIVE OFFICER/CLERK

Read a **THIRD** time and **FINALLY** passed this 28<sup>th</sup> day of May, 2008.

  
MAYOR

  
CHIEF ADMINISTRATIVE OFFICER/CLERK

2008 FINAL TAX RATES SCHEDULE A BY-LAW 08-05-397

Property Class	Tax Code	Lower Tier Tax Rates	Upper Tier Tax Rates	Education Tax Rates	Total Tax Rates	2007 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	0.00338028	0.00458997	0.00264000	0.01061025	492,395,450	\$1,664,434.49	\$2,260,080.34	\$1,299,923.99	\$5,224,438.82
Residential & Farm Farmlands 1	RLTR1	0.00118310	0.00160649	0.00092400	0.00371359	687,100	812.91	1,103.82	634.88	2,551.61
Multi Residential	RLTMT	0.00656992	0.00892106	0.00264000	0.01813098	1,287,565	8,459.20	11,486.44	3,399.17	23,344.81
Commercial Occupied	RLTCT	0.00613420	0.00832941	0.01793299	0.03239660	64,252,833	394,139.73	535,188.19	1,152,245.41	2,081,573.33
Commercial Vacant Unit/Excess Land	RLTCU	0.00429394	0.00583059	0.01255309	0.02267762	2,904,285	12,470.83	16,933.70	36,457.75	65,862.28
Commercial Vacant Land	RLTCX	0.00429394	0.00583059	0.01255309	0.02267762	489,135	2,100.32	2,851.95	6,140.16	11,092.43
Shopping Centre Occupied	RLTST	0.00613420	0.00832941	0.01793299	0.03239660	0	0.00	0.00	0.00	0.00
Shopping Centre Vacant Unit/Excess Land	RLTSU	0.00429394	0.00583059	0.01255309	0.02267762	0	0.00	0.00	0.00	0.00
Industrial Occupied	RLTIT	0.00978431	0.01360479	0.02590981	0.04929891	1,997,395	19,543.13	27,174.14	51,752.12	98,469.39
Industrial Vacant Unit/Excess Land	RLTIU	0.00635980	0.00884311	0.01684138	0.03204429	8,205	52.18	72.56	138.18	262.92
Industrial Vacant Land	RLTIX	0.00635980	0.00884311	0.01684138	0.03204429	0	0.00	0.00	0.00	0.00
Large Industrial Occupied	RLTLT	0.01220662	0.01697294	0.03232432	0.06150388	9,856,787	120,318.05	167,298.65	318,613.94	606,230.64
Large Industrial Vacant Unit/Excess Land	RLTLU	0.00793430	0.01103241	0.02101081	0.03997752	115,805	918.83	1,277.61	2,433.16	4,629.60
Large Industrial Vacant Land	RLTLX	0.00793430	0.01103241	0.02101081	0.03997752	0	0.00	0.00	0.00	0.00
Pipelines	RLTPT	0.00450524	0.00611751	0.01426809	0.02489084	36,474,000	164,324.12	223,130.06	520,414.31	907,868.49
Farmlands	RLTFT	0.00084507	0.00114749	0.00066000	0.00265256	27,037,060	22,848.21	31,024.76	17,844.46	71,717.43
Managed Forests	RLTTT	0.00084507	0.00114749	0.00066000	0.00265256	619,930	523.88	711.36	409.15	1,644.39
<b>Sub Total</b>						<b>638,125,550</b>	<b>\$2,410,945.88</b>	<b>\$3,278,333.58</b>	<b>\$3,410,406.68</b>	<b>\$9,099,686.14</b>
<b>Payments in Lieu</b>										
Commercial	RLTCF	0.00613420	0.00832941	0.00264000	0.01446361	3,807,000	\$23,352.90	\$31,710.06	\$0.00	\$55,062.96
Commercial General	RLTCG	0.00613420	0.00832941	0.00264000	0.01446361	483,000	2,962.82	4,023.11	0.00	6,985.93
Residential & Farm Taxable General		0.00338028	0.00458997	0.00264000	0.00797025	517,785	1,750.26	2,376.62	0.00	4,126.88
Industrial Occupied	RLTIH	0.00978431	0.01360479	0.02338910	0.02338910	53,100	519.55	722.41	0.00	1,241.96
Industrial Vacant Land	RLTIU	0.00635980	0.00884311	0.01520291	0.01520291	700	4.45	6.19	0.00	10.64
Residential & Farm	RLTRP	0.00338028	0.00458997	0.00264000	0.01061025	384,315	1,299.09	1,763.99	1,014.59	4,077.67
<b>Sub Total</b>						<b>5,245,900</b>	<b>\$29,889.07</b>	<b>\$40,602.38</b>	<b>\$1,014.59</b>	<b>\$71,506.04</b>
<b>Grand Totals</b>						<b>643,371,450</b>	<b>\$2,440,834.95</b>	<b>\$3,318,935.96</b>	<b>\$3,411,421.27</b>	<b>\$9,171,192.18</b>

**2008 SEWAGE SERVICE RATES  
SCHEDULE B  
BY-LAW NUMBER 08-05-397**

Code	Description	CVA on Rateable Properties	Tax Ratio	Vacancy Factor	Weighted Assessment
SR	Residential & Farm	65,047,690	1.0000000	100%	65,047,690
SRMT	Multi-Residential	257,000	1.9436000	100%	499,505
SC	Commercial	22,637,175	1.8147000	100%	41,079,681
SCX	Commercial Vacant Land	133,000	1.8147000	70%	168,949
SST	Shopping Centre	0	1.8147000	100%	0
SSU	Shopping Centre Vacant Excess	0	1.8147000	70%	0
SCV	Commercial Vacant Excess	1,952,995	1.8147000	70%	2,480,870
SCI	Industrial	486,000	2.9811490	100%	1,448,838
SFT	Farmland	39,900	0.2500000	100%	9,975
<b>Total</b>		<b>90,553,760</b>			<b>110,735,509</b>

Special Charges Sewer \$ 0.00306250

2008 Expenses	\$535,147
Less Sewage Frontage Charges	6,666
	528,481
Less City of Pembroke	37,590
Less 2007 surplus	0
Less Transfer from Reserves	151,764
<b>Net Cost</b>	<b>339,127</b>

Code	Description	Sewer Rate	Tax Ratio	Vacancy Factor	Class Sewer Rates
SR	Residential & Farm	0.00306250	1.0000000	100%	0.00306250
SRMT	Multi-Residential	0.00306250	1.9436000	100%	0.00595227
SC	Commercial	0.00306250	1.8147000	100%	0.00555751
SCX	Commercial Vacant Land	0.00306250	1.8147000	70%	0.00389026
SST	Shopping Centre	0.00306250	1.8147000	100%	0.00555751
SSU	Shopping Centre Vacant Excess	0.00306250	1.8147000	70%	0.00389026
SCV	Commercial Vacant Excess	0.00306250	1.8147000	70%	0.00389026
SCI	Industrial	0.00306250	2.9811490	100%	0.00912976
SFT	Farmland	0.00306250	0.2500000	100%	0.00076562

Code	Description	CVA on Rateable Properties	Sewer Rate	Amount Raised
SR	Residential & Farm	65,047,690	0.00306250	199,208.26
SRMT	Multi-Residential	257,000	0.00595227	1,529.73
SC	Commercial	22,637,175	0.00555751	125,806.34
SCX	Commercial Vacant Land	133,000	0.00389026	517.40
SST	Shopping Centre	0	0.00555751	0.00
SSU	Shopping Centre Vacant Excess	0	0.00389026	0.00
SCV	Commercial Vacant Excess	1,952,995	0.00389026	7,597.65
SCI	Industrial	486,000	0.00912976	4,437.06
SFT	Farmland	39,900	0.00076562	30.55
<b>Totals</b>		<b>90,553,760</b>		<b>339,127.00</b>