



THE CORPORATION OF THE TOWN OF COBOURG

BY-LAW NUMBER 016-2013

A BY-LAW TO AUTHORIZE THE LEVYING OF TAX RATES AND COLLECTION OF TAXES FOR THE YEAR 2013.

WHEREAS it is necessary for the Council of the Corporation of the Town of Cobourg pursuant to Section 307 of the Municipal Act, 2001 Ch.25 as amended to levy on the whole rateable property according to the last revised assessment roll the sums as set forth for various purposes in Schedule "A" attached hereto for the current year;

AND WHEREAS pursuant to the County of Northumberland By-Law Number 08-13 tax ratios which establish the relative amounts of taxation to be borne by each property class have been adopted as set out in Schedule "B";

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the Assessment Act R.S.O. 1990, Clause A. 31 as amended and Regulations thereto;

AND WHEREAS pursuant to the County of Northumberland By-Law Number 09-13 to adopt estimates of all sums required by the County of Northumberland for the purposes of the county and to provide a levy on its constituent municipalities as set out in Schedule "C";

AND WHEREAS pursuant to the Province of Ontario Regulation 98/06 being a regulation to amend Ontario Regulation 400/98 made under the Education Act, the Council of the Town of Cobourg is directed to levy specified tax rates on the assessment for school purposes as set out in Schedule "D";

AND WHEREAS an interim levy was made before the adoption of the estimates for the current year;

NOW THEREFORE the Municipal Council of the Corporation of the Town of Cobourg enacts as follows:

1. For the year 2013, the Corporation of the Town of Cobourg shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment and Farmland Assessment the rates of taxation per current value assessment as set out in Schedule "A" attached to this by-law.
2. THAT the estimates for the year 2013 for General Municipal Purposes as set out in Schedule "E" attached hereto are hereby adopted.
3. THAT the levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2013.

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4. For payments-in-lieu of taxes due to the Corporation of the Town of Cobourg, the actual amount due to the Corporation of the Town of Cobourg shall be based on the assessment roll and the tax rates for the year 2013.
5. For the railway rights of way taxes due to the Corporation of the Town of Cobourg in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act, 2001 the actual amount due to the Corporation of the Town of Cobourg shall be based on the assessment roll and the tax rates for the year 2013.
6. THAT the Treasurer is hereby authorized to mail to the person taxed a written or printed notice specifying amount of taxes payable to him or cause it to be mailed to the address of the residence or place of business of such person.
7. THAT for Residential and Farm Properties payments of taxes including all rents and rates payable as taxes shall be made into the office of the Treasurer and shall be due and payable on or before the 24th day of May, 2013 and on or before the 6th day of September, 2013.
8. THAT for Commercial, Industrial, Multi-Residential and Pipeline Properties payments of taxes including all rents and rates payable as taxes shall be made into the office of the Treasurer and shall be due and payable on or before the 6th day of September, 2013 and on or before the 1st day of November, 2013.
9. THAT a percentage charge is hereby imposed and the Treasurer is authorized to impose the percentage charge as a penalty for non-payment of taxes or any class or installment thereof in accordance with the provision of By-law Number 36-84.
10. THAT the Treasurer is authorized to receive payments on account of taxes for the year in advance of the day fixed for payment of any installment of such taxes.
11. THAT where the Treasurer received part payment on account of taxes due for any year, he shall credit such part payment first on account of the interest and penalty charges, if any, added to such taxes.
12. THAT in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.
13. THAT the Treasurer is hereby directed to levy and collect the taxes in accordance with the provisions of the Municipal Act with respect to the levy of rates and collection of taxes.
14. If any section or portion of this By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the Town of Cobourg that all remaining sections and portions of this By-law and of Schedule "A" continue in force and effect.
15. Schedule "A", "B", "C", "D" and "E" attached hereto shall be and form a part of this By-law.

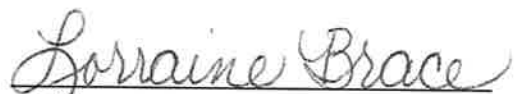
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16. THAT this By-law shall come into force upon the final passing hereof.

READ a first, second and third time and finally passed in Open Council
this 1st day of April, 2013.



MAYOR



MUNICIPAL CLERK

SCHEDULE "A"
TAX RATES FOR 2013
TOWN OF COBOURG

TOWN OF COBOURG
2013 TAX RATES

		TXRT1STOTAL								
		TOWN	COUNTY	EDUCATION	TOTAL	ASSESSMENT	COBOURG	COUNTY	EDUCATION	TOTAL
Residential	RT	0.0084246	0.0046809	0.0021200	0.0152255	1,667,406,697	14,047,259	7,804,981	3,536,052	25,388,292
Multi-Residential	MT	0.0186689	0.0103729	0.0021200	0.0311618	75,460,333	1,408,765	782,742	159,976	2,351,483
Commercial	CT	0.0127650	0.0070925	0.0149000	0.0347575	276,251,934	3,526,349	1,959,333	4,073,882	9,559,564
Commercial - Vacant	CU	0.0089355	0.0049647	0.0104300	0.0243302	11,508,659	102,835	57,138	120,927	280,900
Commercial - New	XT	0.0127650	0.0070925	0.0126000	0.0324575	11,742,579	149,894	83,284	147,956	381,134
Commercial - New - Vac	XU	0.0089355	0.0049647	0.0088200	0.0227202	1,297,200	11,591	6,439	11,441	29,471
Industrial	IT	0.0221567	0.0123108	0.0159000	0.0503675	41,267,537	914,353	508,038	656,154	2,078,545
Industrial - Vacant	IU	0.0144019	0.0080020	0.0103350	0.0327389	2,487,277	35,821	19,902	25,705	81,428
Farmlands	FT	0.0021062	0.0011702	0.0005300	0.0038064	1,477,625	3,112	1,729	783	5,624
Pipelines	PT	0.0100935	0.0056082	0.0133508	0.0290525	4,663,250	47,069	26,152	62,258	135,479
Managed Forest		0.0021062	0.0011702	0.0005300	0.0038064	53,550	113	63	28	204
						2,093,616,641	20,247,161	11,249,801	8,795,162	40,292,124

SCHEDULE “B”

**TAX RATIOS
FOR THE
COUNTY OF NORTHUMBERLAND
(By-law #08-13)**

<u>CLASS</u>	<u>TAX RATIO</u>
Residential / Farm	1.0000
Multi-Residential	2.2160
Commercial:	
- Occupied	1.5152
- Vacant Units	1.0606
- Vacant Land	1.0606
Industrial:	
- Occupied	2.6300
- Vacant Units	1.7095
- Vacant Land	1.7095
Pipelines	1.1981
Farmlands	.2500
Managed Forest	.2500

SCHEDULE "C"

**2013
COUNTY OF NORTHUMBERLAND LEVY**

<u>LOWER TIER MEMBER</u>	<u>2013 GENERAL LEVY</u>
Towns:	
- Municipality of Brighton	\$5,654,228
- Trent Hills	\$6,369,463
- Cobourg	\$11,249,801
- Municipality of Port Hope	<u>\$8,803,329</u>
	<u>\$32,076,821</u>
Townships:	
- Cramahe	\$2,927,195
- Alnwick/Haldimand	\$4,087,330
- Hamilton	<u>\$5,958,316</u>
	<u>\$12,972,841</u>
2013 Requirement	<u>\$45,049,662</u>

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SCHEDULE “D”

**COMMERCIAL AND INDUSTRIAL & PIPELINE TAX RATES
FOR EDUCATION IN
THE COUNTY OF NORTHUMBERLAND**

<u>PROPERTY CLASS</u>	<u>2013 TAX RATES</u>
Commercial:	
- Occupied	.01490000
- Occupied - New Construction	.01260000
- Vacant Units	.01043000
- Vacant Lands	.01043000
- Vacant Lands - New Construction	.00882000
Industrial:	
- Occupied	.01590000
- Vacant Units	.01033500
- Vacant Lands	.01033500
Pipeline:	
	.01335083

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SCHEDULE "E"
TOWN OF COBOURG
2013 CURRENT OPERATING BUDGET

<u>FUNCTION</u>	<u>2013 BUDGET</u>
NET EXPENDITURES	
GENERAL GOVERNMENT	\$2,598,028
PROTECTION – POLICE	5,677,543
PROTECTION –OTHER	3,019,788
PUBLIC WORKS	3,793,475
ENVIRONMENTAL	50,458
SOCIAL & FAMILY	42,000
PARKS & RECREATION	2,248,308
CULTURE & COMMUNITY	1,050,791
PLANNING & RESIDENTIAL	399,026
COMMERCIAL & ECONOMIC DEVELOPMENT	<u>536,244</u>
TOTAL OPERATING:	19,415,661
CAPITAL LEVY	498,000
LONG TERM DEBT CHARGES	1,360,000
NET EXPENDITURES	<u>21,273,661</u>
REVENUES	
PROVINCIAL GRANTS	141,200
OTHER GRANTS	77,000
OTHER INCOME	120,000
MISC. LEVIES	<u>800,000</u>
TOTAL REVENUES OTHER THAN TAXATION	<u>1,138,200</u>
TAXATION	<u>20,135,461</u>