



## The Corporation of the Town of Pelham

By-law No. 22-2024

### **Being a By-law to set the rates of taxation for the year 2024.**

**WHEREAS** section 8 of the *Municipal Act, 2001*, S.O. 2001, c. 25 (“*Municipal Act, 2001*” or “the statute”) provides that the powers of a municipality under the statute or any other Act shall be interpreted broadly so as to confer broad authority to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality’s ability to respond to municipal issues;

**AND WHEREAS** section 9 of the *Municipal Act, 2001* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under the statute or any other Act;

**AND WHEREAS** section 312 of the *Municipal Act, 2001* provides that the Council of a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

**AND WHEREAS** section 307 and 308 of the *Municipal Act, 2001* requires tax rates to be established in the same proportion to tax ratios;

**AND WHEREAS** tax ratios for prescribed property classes for the 2024 taxation year have been set by the Regional Municipality of Niagara;

**AND WHEREAS** the Regional Municipality of Niagara has by by-law set the tax rates, pending tax ratios and tax rate reductions for Region, Waste Management and Education purposes;

**AND WHEREAS** the Council of the Corporation of the Town of Pelham passed By-law 01-2024 to adopt estimates of all sums required by the Corporation for the year 2024;

**AND WHEREAS** the 2024 adjustments for the capped classes have been determined;

**AND WHEREAS** it is necessary for the Council of the Corporation of the Town of Pelham, pursuant to the *Municipal Act, 2001* to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the Town of Pelham the sums set forth for various purposes in Schedule “A” hereto attached for the current year;

**NOW THEREFORE** the Council of the Corporation of the Town of Pelham enacts as follows:

#### **1. Purpose**

1.1. The purpose of this By-law is provide for a rate of taxation for the

year 2024.

## **2. General Provisions**

- 2.1. For the year 2024, the Corporation of the Town of Pelham shall levy upon the whole rateable properties, the rates of taxation on the current value assessment for general purposes as set out in Schedule "A" attached hereto and forming part of this By-law.
- 2.2. The levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim tax levy for 2024 and the balance shall be due and payable in two instalments – June 28<sup>th</sup>, 2024 and September 27<sup>th</sup>, 2024.
- 2.3. A penalty of 1.25% of the amount of each instalment shall be imposed on the first day of default and on the first day of each calendar month thereof in which default continues until taxes are paid as prescribed by subsections 345 (1), (2) and (3) of the *Municipal Act, 2001*.
- 2.4. The Treasurer of the Corporation of the Town of Pelham shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the treasurer in writing to send the bill to another address, in which case it shall be sent to that address, at least 21 days before any taxes shown on the tax bill are due.
- 2.5. All monies raised, levied or collected under authority of this by-law shall be paid into the hands of the Town Treasurer, to be applied and paid to such persons and corporations and in such manner as the laws of Ontario and the by-laws or resolutions of the Council direct.

## **3. General**

- 3.1. The short title of this By-law is the "Tax Rate By-law".
- 3.2. In the event of any conflict between the provisions of this By-law and any other By-law, the provisions of this By-law shall prevail.
- 3.3. Any reference to legislation in this By-law includes the legislation and any amendment, replacement, subsequent enactment or consolidation of such legislation.
- 3.4. The Town Clerk is hereby authorized to effect any minor modifications or corrections solely of an administrative, clerical, numerical, grammatical, semantical or descriptive nature or kind to this By-law as are determined to be necessary.

## **4. Repeal and Enactment**

- 4.1. By-law 34-2023 being by-laws to set tax rates for 2023, is hereby repealed and replaced.

## **5. Effective Date**

- 5.1. This By-law shall come into force on the date that it is enacted.

Read, enacted, signed and sealed this 17th day of April, 2024.

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Marvin Junkin, Mayor

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William Tigert, Town Clerk