

**The Corporation of the Township of  
Smith-Ennismore-Lakefield**

**By-Law Number 2011 – 037**

**Being a By-law To Establish the Rates of Taxation for the Year 2011.**

**Whereas** the Ontario Municipal Act, 2001, S.O. 2001, c. 25 section 312, as amended, provides that the council of a local municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class; and

**Whereas** the Ontario Municipal Act, 2001, S.O. 2001, c. 25 section 290, as amended, provides that the council of a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality; and

**Whereas** the Ontario Municipal Act, 2001, S.O. 2001, c. 25 section 355, as amended, provides that the Council may provide for a minimum tax; and

**Whereas** certain tax and assessment related regulations require reductions in certain tax rates for certain classes or subclasses of property; and

**Whereas** the Council of the County of Peterborough, being the upper tier municipality, has approved by-laws in 2011 to establish the various county tax rates for the County of Peterborough and use by its respective lower tier municipalities; and

**Whereas** the Province approved Ontario Regulation 114/11 under the Education Act to prescribe the rates of taxation for the residential and business classes for 2011; and

**Whereas** the Council of the Corporation of the Township of Smith-Ennismore-Lakefield approved the 2011 budget document at its meeting held April 12, 2011, following a budget presentation on March 10, 2011 and a public meeting held on March 22, 2011; and

**Whereas** the Ontario Municipal Act, 2001, S.O. 2001, c. 25, Section 326, as amended, provides that the council of a local municipality may by by-law identify a special service and determine the area for this special service; and

**Whereas** the Council of the Corporation of the Township of Smith-Ennismore-Lakefield has established water and sewer services in the Woodland Acres Area water and sewer service area; and

**Whereas** the Council of the Corporation of the Township of Smith-Ennismore-Lakefield has approved the 2011 budget for Woodland Acres;

**Now Therefore** the Council of the Corporation of the Township of Smith-Ennismore-Lakefield hereby enacts as follows:

1. That the estimates of the sums required during the year 2011 for the purposes of the municipality requiring a levy of \$5,384,473 for general municipal purposes, a levy of \$1,667,648 for an O.P.P. area rate and a levy of \$807,061 for a Peterborough-Lakefield Police area rate be hereby adopted.

2. That the tax rates, as set out in **Schedule 1** attached hereto, be adopted and applied against the whole of the assessment for real property in each of the respective classes.
3. That a Special Fire Rate be charged to Bailey's Bay Resort in the amount of \$400.00.
- 3.1 That the following flat rates (operating) be charged for the Woodland Acres Water and Sewer Area for water and sewer services;
 

For each single family residence	\$ 996.78
For each vacant serviced lot – Ph. 2	\$ 249.20
For each apartment building	\$1,815.45
For the Wayside Academy	\$7,348.77
4. That every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows;
 

50 percent of the final levy shall be due and payable on the 8<sup>th</sup> day of August, 2011; and the balance of the final levy shall become due and payable on the 3<sup>rd</sup> day of October, 2011 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
5. Notwithstanding section 4, the due dates set out therein shall not apply to the capped classes. Such due dates shall be established by the Treasurer following the receipt of capping information from the County of Peterborough.
6. That where the sum of taxes for which any person is chargeable in any year for municipal, County, education, local improvements and other purposes, upon any real property assessed in one parcel to the same owner would according to the assessment thereon be less than \$10.00, the sum of such taxes shall be deemed to be \$10.00.
7. That the Treasurer, and more specifically his designate, is hereby authorized to mail, or cause to be mailed, the notice of taxes due to the address of the property indicated on the last revised assessment roll.
8. That the taxes are payable at the municipal office of the Township of Smith-Ennismore-Lakefield or through pre-authorized payment services or through telephone/computer banking services.
9. That, on all taxes of the levy which are in default, there shall be added a penalty of 1 ¼ percent per month on the 1<sup>st</sup> day of the default and thereafter each and every month, on the first day of the month, until December 31, 2011.
10. That, on all taxes of the levy which are in default on January 1, 2012, there shall be added interest of 1 ¼ per cent per month on the 1<sup>st</sup> day of the month and thereafter each and every month in which the default continues.
11. Penalties and interest added shall become due and payable as if they had originally been imposed and shall form part of the unpaid tax levy.

12. The Treasurer, and more specifically his designate(s), are hereby empowered to accept part payment from time to time on account of any taxes due. Payments shall be credited first to all penalties and interest, and then to the oldest tax arrears.
13. That this by-law shall come into force and effect upon the date of final reading.

Read a first, second and third time and finally passed this 26th day of April A.D., 2011.

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Reeve  
Mary Smith

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Clerk  
Angela Chittick

Corporate Seal

Twp. of Smith-Ennismore-Lakefield  
 Tax Rate Overview  
 Summary 2011

**Schedule 1 to Tax Rate By-law**

Classification		General Municipal	S-E & D-D OPP	Lakefield P-L Police	County General	County Curbside	County Depot	County Consolid.	County Hospital	Ont./Reg. Schools	Consolidated Wards 1, 2 & 4	Consolidated Ward 3
No Cap	Residential	0.223641%	0.078427%	0.286924%	0.315170%	0.012003%	0.002130%	0.329303%	0.012984%	0.231000%	0.875355%	1.083852%
No Cap	Farmland	0.055910%	0.019607%	0.071731%	0.078793%	0.003001%	0.000532%	0.082326%	0.003246%	0.057750%	0.218839%	0.270963%
No Cap	Managed Forest	0.055910%	0.019607%	0.071731%	0.078793%	0.003001%	0.000532%	0.082326%	0.003246%	0.057750%	0.218839%	0.270963%
No Cap	Pipeline	Full	0.209910%	0.073612%	0.269307%	0.295819%	0.011266%	0.309084%	0.012186%	1.223221%	1.828013%	2.023708%
No Cap	New Multi-Res.		0.223641%	0.078427%	0.286924%	0.315170%	0.012003%	0.329303%	0.012984%	0.231000%	0.875355%	1.083852%
Capped	Multi-Res.		0.398126%	0.139617%	0.510782%	0.561066%	0.021369%	0.586226%	0.023113%	0.231000%	1.378082%	1.749247%
Capped	Commercial	Full	0.245692%	0.086160%	0.315215%	0.346246%	0.013187%	0.361773%	0.014264%	1.287058%	1.994947%	2.224002%
Capped	Commercial	VL/VE	0.171985%	0.060312%	0.220650%	0.242372%	0.009231%	0.253241%	0.009985%	0.900941%	1.396464%	1.556802%
Capped	Shopping Centre	Full	0.245692%	0.086160%	0.315215%	0.346246%	0.013187%	0.361773%	0.014264%	1.287058%	1.994947%	2.224002%
Capped	Shopping Centre	VL/VE	0.171985%	0.060312%	0.220650%	0.242372%	0.009231%	0.253241%	0.009985%	0.900941%	1.396464%	1.556802%
Capped	New Commercial	Full	0.245692%	0.086160%	0.315215%	0.346246%	0.013187%	0.361773%	0.014264%	1.287058%	1.994947%	2.224002%
Capped	New Commercial	VL/VE	0.171985%	0.060312%	0.220650%	0.242372%	0.009231%	0.253241%	0.009985%	0.900941%	1.396464%	1.556802%
Capped	Industrial	Full	0.345123%	0.121029%	0.442781%	0.486371%	0.018524%	0.508182%	0.020036%	1.930000%	2.924370%	3.246122%
Capped	Industrial	VL/VE	0.224330%	0.078669%	0.287808%	0.316141%	0.012040%	0.330317%	0.013024%	1.254500%	1.900840%	2.109979%