

**THE CORPORATION OF THE MUNICIPALITY OF POWASSAN**

**BY-LAW NO. 2004-17**

---

Being a by-law to provide for the levy and collection of special charges in respect of certain business improvement areas for 2004.

---

WHEREAS subsection 208(2) of the Municipal Act, 2001, (S.O. 2001, c. 25) provides that the Council of a municipality shall in each year levy a special charge upon rateable property in an improvement area which has been designated under subsection 204(1), the municipality may establish a special charge for the amount to be raised under Section 208(1) by levy upon rateable property in the improvement area that is in a prescribed business property class and that, in Council's opinion, derives special benefit from the improvement area, which levy may be calculated using different percentages of the assessment for one or more separately assessed properties or categories of separately assessed properties in the prescribed class if the resulting levy is equitable in accordance with the benefits that, in Council's opinion, accrue to the properties from activities related to the improvement area; and

WHEREAS charges levied under this section shall be deemed to be taxes on property for municipal purposes and section 349 of the Act applies to the charges under Section 208(7);

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF POWASSAN HEREBY ENACTS AS FOLLOWS:

1. There shall be levied and collected for the purposes of the Board of Management of the Downtown Improvement Area, amounts calculated for each prescribed business property class on the assessment of real property in a prescribed business property class rateable for such purposes which shall produce the total special charge for the business improvement area set out below.

Special Area Rate	0.0010825
-------------------	-----------

Total dollars to be raised	\$ 3,700
----------------------------	----------

2. Notwithstanding Section 1 hereof;
  - (c) no person with a business property address on Main Street shall pay a special charge levied herein for the 2004 calendar year of more than \$250.00 upon each business assessment.
  - (d) no person with a business property address on Main Street shall pay a special charge levied herein for the 2004 calendar year of less than \$50.00 upon each business assessment.

3. The special charge rated and imposed pursuant to the provisions of the By-law shall become due and payable in two equal installments, namely on July 30<sup>th</sup> 2004 and September 30<sup>th</sup>, 2004.
4. The special charge shall be included in the final billing of the general levy and education levy of the municipality.
5.
  - (a) On all taxes levied in default on January 1<sup>st</sup>, 2005, interest will be added at the rate of 1.25 percent per month for each month of default on the 1<sup>st</sup> day of each month;
  - (b) On all other taxes in default on January 1<sup>st</sup>, 2004, interest shall be added at the rate of 1.25 percent per month and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
6. Penalties and interest added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.
7. 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.
8. Taxes are payable at the Powassan Municipal Office, 466 Main Street, PO Box 250, Powassan, Ontario P0H 1Z0 or; through telebanking services at any major financial institute.
9. That this by-law shall become in affect upon its adoption.

READ A FIRST TIME and considered read a SECOND and THIRD time and passed as such in open Council meeting this 6<sup>TH</sup> day of July, 2004.

---

Mayor

---

Clerk