

CORPORATION OF THE COUNTY OF LAMBTON

BY-LAW NO. 60 OF 2004

“A By-Law to Authorize the waiver of Property Taxes for Upper-tier Purposes by the County of Lambton and to Establish the Criteria under which this may occur”

WHEREAS the Corporation of the County of Lambton may waive the requirement for property owners to pay property taxes imposed by and payable to it pursuant to s.365.(1)(2) &(3) of the *Municipal Act, 2001*, S.O. 2001 c.25, as amended (hereinafter referred to as the “*Act*”);

AND WHEREAS Council for the Corporation of the County of Lambton has determined the criteria and circumstances under which it is prepared to grant relief from the requirement to pay upper-tier property taxes;

AND WHEREAS Council for the Corporation of the County of Lambton wishes to establish an administrative protocol to automatically and expediently process waiver requests which meet its criteria as established in this by-law;

NOW THEREFORE the Council of the Corporation of the County of Lambton hereby enacts as follows:

1. That pursuant to Section 365.(2) of the *Municipal Act*, relief from the requirement to pay upper-tier property taxes shall be granted when:
 - a) The Council for a constituent lower-tier municipality has authorized the waiver of its own taxes in accordance with s.365.(1)(2) &(3) of the *Municipal Act, 2001* and,
 - b) The County Treasurer has been supplied with a copy of the By-law passed by the Council for a constituent lower-tier municipality authorizing the waivers as described in 1(a),
 - c) The County Treasurer has been supplied with a description of those properties for which the taxes may be waived by March 31st of each year.

2. The Treasurer shall be responsible for the administration of this program, including but not limited to processing of requests for relief, additions and deletions to the listing of eligible properties and shall present an annual report to Council detailing the amount of relief provided in the preceding calendar year.
3.
 - a) Waivers of the requirement to pay upper-tier property taxes shall be processed for individual property owners eligible for relief under this By-law by their lower-tier municipalities.
 - b) When such relief has granted, the lower-tier municipality shall be relieved of the requirement to pay the County and shall process such amounts as a reduction in the amount owing to the County to be communicated to the County annually as part of its constituent municipalities' reporting of tax write-offs and reductions.
4. This By-law shall come into force and be effective with the final passing thereof.

FINALLY PASSED this 24th day of November 2004.



Todd Case,
Warden



Linda Ross,
Clerk