

The Corporation of the Municipality of West Grey

By-law Number 63-2017

Being a By-Law to provide for the adoption of the estimates of all sums required during the year, to strike the tax rates, and to provide for penalty and interest in default of payment thereof for the year 2017.

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

Whereas, Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios, and;

Now Therefore, the Council of the Municipality of West Grey hereby enacts as follows:

1. **That**, the summary of tax rates for 2017, set out on Schedule "A" both attached hereto form part of this by-law and are hereby adopted.
2. **That**, there shall be levied and collected upon the assessable real property within the Corporation of the Municipality of West Grey based on the Assessments per the Assessment Roll dated November 04th, 2016 for taxation in the year 2017;
 - a) applicable tax ratios as set by the County of Grey By-law Number 4977-17
 - b) applicable County tax rates as set by County of Grey By-law Number 4979-17
 - c) applicable Education Tax Rates for Commercial, Industrial and Pipeline as set by the Minister of Finance in Ontario Regulation 400/98 as amended by Ontario Regulation 132/17.
 - d) and local tax rates as set out in this by-law
3. **That**, the sums to be raised by means of taxation for the year 2017, be as follows:
 - a) for General Purposes the net levy will be \$9,151,188
 - b) for County of Grey Purposes the net levy will be \$5,290,046
 - c) for School Purposes the net levy will be \$3,383,059

The 2017 levy for all purposes has been set at \$17,870,894

4. **That**, the sums to be raised by means of taxation for the year 2017 for the Business Improvement Area, be as follows:
 - a) **for BIA Purposes the net levy will be \$12,600**

- 5. **That**, the following General Purposes tax rates are hereby adopted to be applied against the whole of the assessment for real property in the following classes:

Residential/Farm	.00635522
Multi-Residential	.00915912
Commercial Occupied	.00830589
Commercial New Construction	.00830589
Shopping Centre	.00830589
Commercial Vacant Units/Excess Lands	.00581412
Commercial Vacant Lands	.00581412
Industrial and Large Industrial Occupied	.01180919
Industrial New Construction	.01180919
Industrial Vacant Units and Excess Lands	.00767597
Industrial Vacant Lands	.00767597
Industrial New Construction Vacant Units	.00767597
Managed Forest	.00158881
Farmlands	.00158881
Farmlands Awaiting Development - Phase 1	.00158881
Pipeline	.00576322
Landfill	.00635522

- 6. **That**, all rateable property within the Business Improvement Area, as designated in By-Law #748A 1979, shall have a BIA tax rate applied as follows:

<u>BIA - Commercial Occupied</u>	<u>0.217556%</u>
<u>BIA - Commercial Vacant & Vacant Land</u>	<u>0.152289%</u>

- 7. **That**, every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in 2 installments as follows:
50 percent of the final levy rounded upwards to the next whole dollar shall become due and payable on the 30th day of August 2017, and the balance of the final levy shall become due and payable on the 30th day of October 2017 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default. If it is necessary to delay the billing of the capped classes, the August 30th and October 30th installment dates may be amended by a resolution of Council.
- 8. **That**, on all taxes of the levy, which are in default on the 1st day of the month immediately following the due dates, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1st day of each and every month the default continues, until December 31st, 2017.
- 9. **That**, on all taxes in default on January 1st, 2018, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which the default continues.
- 10. **That**, penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
- 11. **That**, the Treasurer 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.

The Treasurer or his/her designate is authorized to accept partial payment from time to time on account of any taxes due.

- 12. **That**, taxes are payable at the Municipality of West Grey Municipal Office, or by Telephone Banking at the Royal Bank, Scotiabank, Canadian Imperial Bank of Commerce, the TD Canada Trust, the Bank of Montreal, Tangerine, Central 1 Credit Union and Telpay. Taxes are also payable via Internet Banking with the same financial institutions. Any bank charges are the responsibility of the ratepayer.
- 13. That By-law Number 55-2017 is hereby repealed.

READ a first and second time this 19th day of June, 2017.

READ a third time and finally passed this 19th day of June, 2017.

(Signed)
Mayor – Kevin Eccles

(Signed)
CAO/Deputy Clerk – Larry C. Adams

Municipality of West Grey - SUMMARY OF TAX RATES FOR 2017 TAXATION YEAR

Tax Class	Municipal	County	School	Total
Residential	0.00635522	0.00365995	0.00179000	0.01180517
Multi-Residential	0.00915912	0.00527471	0.00179000	0.01622383
Commercial Occupied	0.00830589	0.00478334	0.01390000	0.02698923
Commercial Vacant Units	0.00581412	0.00334834	0.00973000	0.01889246
Commercial Vacant Land	0.00581412	0.00334834	0.00973000	0.01889246
Commercial New Construction	0.00830589	0.00478334	0.01140000	0.02448923
Commercial New Con.-Vacant Unit	0.00581412	0.00334834	0.00798000	0.01714246
Shopping Centre	0.00830589	0.00478334	0.01390000	0.02698923
Industrial Large Occupied	0.01180919	0.00680087	0.01390000	0.03251006
Industrial Occupied	0.01180919	0.00680087	0.01390000	0.03251006
Industrial Vacant Unit	0.00767597	0.00442057	0.00903500	0.02113154
Industrial Vacant Land	0.00767597	0.00442057	0.00903500	0.02113154
Industrial New Construction	0.01180919	0.00680087	0.01140000	0.03001006
Industrial New Con.-Vacant Unit	0.00767597	0.00442057	0.00741000	0.01950654
Pipelines	0.00576322	0.00331902	0.01140000	0.02048224
Farmland Waiting Development	0.00158881	0.00091499	0.00044750	0.00295130
Farmlands	0.00158881	0.00091499	0.00044750	0.00295130
Managed Forest	0.00158881	0.00091499	0.00044750	0.00295130
Landfill	0.00635522	0.00365995	0.01390000	0.02391517
BIA Rate-Commercial Occupied	0.217556%			
BIA Rate-Commercial Vacant	0.152289%			