

The Corporation of the Municipality of West Grey

By-law Number 69-2018

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 2018.

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 2018, 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 03rd, 2017 for taxation in the year 2018;
 - a) applicable tax ratios as set by the County of Grey By-law Number 5011-18
 - b) applicable County tax rates as set by County of Grey By-law Number 5013-18
 - 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 26/18.
 - 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 2018, be as follows:
 - a) for General Purposes the net levy will be \$9,361,599
 - b) for County of Grey Purposes the net levy will be \$5,473,189
 - c) for School Purposes the net levy will be \$3,369,412

The 2018 levy for all purposes has been set at \$18,204,200

4. **That**, the sums to be raised by means of taxation for the year 2018 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	.00616464
Multi-Residential	.00888446
Commercial Occupied	.00805681
Commercial New Construction	.00805681
Shopping Centre	.00805681
Commercial Vacant Units/Excess Lands	.00563977
Commercial Vacant Lands	.00563977
Industrial and Large Industrial Occupied	.01145505
Industrial New Construction	.01145505
Industrial Vacant Units and Excess Lands	.00744579
Industrial Vacant Lands	.00744579
Industrial New Construction Vacant Units	.00744579
Managed Forest	.00154116
Farmlands	.00154116
Farmlands Awaiting Development - Phase 1	.00154116
Pipeline	.00559039
Landfill	.00616464

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>0.214035%</u>
<u>BIA - Commercial Vacant & Vacant Land</u>	<u>0.149825%</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 2018, and the balance of the final levy shall become due and payable on the 30th day of October 2018 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, 2018.
9. **That**, on all taxes in default on January 1st, 2019, 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 52-2018 is hereby repealed.

READ a first and second time this 18th day of June, 2018.

READ a third time and finally passed this 18th day of June, 2018.

 (Signed)
Mayor – Kevin Eccles

 (Signed)
Clerk – Mark Turner

SCHEDULE "A" to By-Law #69-2018 June 5, 2018

Municipality of West Grey - SUMMARY OF TAX RATES FOR 2018 TAXATION YEAR

Tax Class	Municipal	County	School	Total
Residential	0.00616464	0.00359098	0.00170000	0.01145562
Multi-Residential	0.00888446	0.00517531	0.00170000	0.01575977
Commercial Occupied	0.00805681	0.00469319	0.01340000	0.02615000
Commercial Vacant Units	0.00563977	0.00328524	0.00938000	0.01830501
Commercial Vacant Land	0.00563977	0.00328524	0.00938000	0.01830501
Commercial New Construction	0.00805681	0.00469319	0.01090000	0.02365000
Commercial New Con.-Vacant Unit	0.00563977	0.00328524	0.00763000	0.01655501
Shopping Centre	0.00805681	0.00469319	0.01340000	0.02615000
Industrial Large Occupied	0.01145505	0.00667271	0.01340000	0.03152776
Industrial Occupied	0.01145505	0.00667271	0.01340000	0.03152776
Industrial Vacant Unit	0.00744579	0.00433726	0.00871000	0.02049305
Industrial Vacant Land	0.00744579	0.00433726	0.00871000	0.02049305
Industrial New Construction	0.01145505	0.00667271	0.01090000	0.02902776
Industrial New Con.-Vacant Unit	0.00744579	0.00433726	0.00708500	0.01886805
Pipelines	0.00559039	0.00325647	0.01090000	0.01974686
Farmland Waiting Development	0.00154116	0.00089774	0.00042500	0.00286390
Farmlands	0.00154116	0.00089774	0.00042500	0.00286390
Managed Forest	0.00154116	0.00089774	0.00042500	0.00286390
Landfill	0.00616464	0.00359098	0.01340000	0.02315562
BIA Rate-Commercial Occupied	0.214035%			
BIA Rate-Commercial Vacant	0.149825%			