

**The Corporation of the Municipality of West Grey**

**By-law Number 88-2018**

**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 03<sup>rd</sup>, 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 \$3,380,245

**The 2018 levy for all purposes has been set at \$18,215,033**

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:

|   |                  |
|---|------------------|
| <b>Residential/Farm</b>                         | <b>.00616464</b> |
| <b>Multi-Residential</b>                        | <b>.00888446</b> |
| <b>Commercial Occupied</b>                      | <b>.00805681</b> |
| <b>Commercial New Construction</b>              | <b>.00805681</b> |
| <b>Shopping Centre</b>                          | <b>.00805681</b> |
| <b>Commercial Vacant Units/Excess Lands</b>     | <b>.00563977</b> |
| <b>Commercial Vacant Lands</b>                  | <b>.00563977</b> |
| <b>Industrial and Large Industrial Occupied</b> | <b>.01145505</b> |
| <b>Industrial New Construction</b>              | <b>.01145505</b> |
| <b>Industrial Vacant Units and Excess Lands</b> | <b>.00744579</b> |
| <b>Industrial Vacant Lands</b>                  | <b>.00744579</b> |
| <b>Industrial New Construction Vacant Units</b> | <b>.00744579</b> |
| <b>Managed Forest</b>                           | <b>.00154116</b> |
| <b>Farmlands</b>                                | <b>.00154116</b> |
| <b>Farmlands Awaiting Development - Phase 1</b> | <b>.00154116</b> |
| <b>Pipeline</b>                                 | <b>.00559039</b> |
| <b>Landfill</b>                                 | <b>.00616464</b> |

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:

**BIA - Commercial Occupied** **0.214874%**

**BIA - Commercial Vacant & Vacant Land** **0.150412%**

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 30<sup>th</sup> day of August 2018, and the balance of the final levy shall become due and payable on the 30<sup>th</sup> 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 30<sup>th</sup> and October 30<sup>th</sup> 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 69-2018 is hereby repealed.

**READ** a first and second time this 16<sup>th</sup> day of July, 2018.

**READ** a third time and finally passed this 16<sup>th</sup> day of July, 2018.

\_\_\_\_\_  
(Signed)  
Mayor – Kevin Eccles

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(Signed)  
Clerk – Mark Turner

SCHEDULE "A" to By-Law #88-2018 July 16, 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    | 0.214874%  |            |            |            |
| BIA Rate-Commercial Vacant      | 0.150412%  |            |            |            |