

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

**By-law Number 39-2014**

**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 2014.**

**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 2014, 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 17<sup>th</sup>, 2013 for taxation in the year 2014;
  - a) applicable tax ratios as set by the County of Grey By-law Number 4836-14
  - b) applicable County tax rates as set by County of Grey By-law Number 4840-14
  - c) applicable Education Tax Rates for Commercial, Industrial and Pipeline as set by the Minister of Finance in Ontario Regulation 2/14 dated January 21<sup>st</sup>, 2014
  - 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 2014, be as follows:
  - a) for General Purposes the net levy will be \$7,653,388
  - b) for County of Grey Purposes the net levy will be \$4,912,271
  - c) for School Purposes the net levy will be \$3,389,530

**The 2014 levy for all purposes has been set at \$15,955,189**

4. **That**, the sums to be raised by means of taxation for the year 2014 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>.00603424</b>
<b>Multi-Residential</b>	<b>.00869653</b>
<b>Commercial Occupied</b>	<b>.00788639</b>
<b>Commercial New Construction</b>	<b>.00788639</b>
<b>Commercial New Construction Vacant Units</b>	<b>.00552047</b>
<b>Shopping Centre</b>	<b>.00788339</b>
<b>Commercial Vacant Units/Excess Lands</b>	<b>.00552047</b>
<b>Commercial Vacant Lands</b>	<b>.00552047</b>
<b>Industrial and Large Industrial Occupied</b>	<b>.01121275</b>
<b>Industrial New Construction</b>	<b>.01121275</b>
<b>Industrial Vacant Units and Excess Lands</b>	<b>.00728829</b>
<b>Industrial Vacant Lands</b>	<b>.00728829</b>
<b>Industrial New Construction Vacant Units</b>	<b>.00728829</b>
<b>Managed Forest</b>	<b>.00150856</b>
<b>Farmlands</b>	<b>.00150856</b>
<b>Farmlands Awaiting Development - Phase 1</b>	<b>.00150856</b>
<b>Pipeline</b>	<b>.00547214</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:

<b><u>BIA - Commercial Occupied</u></b>	<b><u>0.221259%</u></b>
<b><u>BIA - Commercial Vacant &amp; Vacant Land</u></b>	<b><u>0.154881%</u></b>

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 28<sup>th</sup> day of August 2014, and the balance of the final levy shall become due and payable on the 30<sup>th</sup> day of October 2014 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 28<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, 2014.
9. **That**, on all taxes in default on January 1st, 2015, 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 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 36-2014 is hereby repealed.

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**READ** a first and second time this 5<sup>th</sup> day of May, 2014.

**READ** a third time and finally passed this 5<sup>th</sup> day of May, 2014.

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(Signed)  
Mayor – Kevin Eccles

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

SCHEDULE "A" to By-Law #39-2014				May 5, 2014
Municipality of West Grey - SUMMARY OF TAX RATES FOR 2014 TAXATION YEAR				
Tax Class	Municipal	County	School	Total
Residential	0.00603397	0.00385762	0.00203000	0.01192159
Multi-Residential	0.00869614	0.00555960	0.00203000	0.01628574
Commercial Occupied	0.00788604	0.00504168	0.01460000	0.02752772
Commercial Vacant Units	0.00552023	0.00352918	0.01022000	0.01926941
Commercial Vacant Land	0.00552023	0.00352918	0.01022000	0.01926941
Commercial New Construction	0.00788604	0.00504168	0.01220000	0.02512772
Commercial New Con.-Vacant Unit	0.00552023	0.00352918	0.00854000	0.01758941
Shopping Centre	0.00788604	0.00504168	0.01460000	0.02752772
Industrial Large Occupied	0.01121224	0.00716819	0.01560000	0.03398043
Industrial Occupied	0.01121224	0.00716819	0.01560000	0.03398043
Industrial Vacant Unit	0.00728796	0.00465932	0.01014000	0.02208728
Industrial Vacant Land	0.00728796	0.00465932	0.01014000	0.02208728
Industrial New Construction	0.01121224	0.00716819	0.01220000	0.03058043
Industrial New Con.-Vacant Unit	0.00728796	0.00465932	0.00793000	0.01987728
Pipelines	0.00547189	0.00349828	0.01220000	0.02117017
Farmland Waiting Development	0.00150849	0.00096441	0.00050750	0.00298040
Farmlands	0.00150849	0.00096441	0.00050750	0.00298040
Managed Forest	0.00150849	0.00096441	0.00050750	0.00298040
BIA Rate-Commercial Occupied	0.00221259			
BIA Rate-Commercial Vacant	0.00154881			