

THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

BY-LAW NO 034/15

A by-law to provide for the levy and collection of property taxes for the 2015 taxation year.

WHEREAS Section 312 of the Municipal Act, S.O. 2001, c. 25 provides that for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes; and

WHEREAS Section 3 of the Assessment Act, R.S.O. 1990, c. A.31 as amended, provides that all real property, with specific exceptions, is subject to assessment and taxation; and

WHEREAS the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, c. A.31 as amended, and the Regulations thereto; and

WHEREAS Ontario Regulation 400/98, as amended by Ontario Regulation 75/15 under the Education Act prescribes the tax rates for school purposes for all property classes ; and

WHEREAS the Council of the Corporation of the Township of Puslinch ("Township") adopted By-law Number 017/15 which established the Budget for the Township for the year 2015; and

WHEREAS pursuant to the County of Wellington ("County") By-law Number 5428-15, the County has established upper and lower-tier property tax ratios and tax reductions for prescribed subclasses for the year 2015 and By-law Number 5429-15, being a by-law to establish and levy tax rates for upper tier purposes; and

WHEREAS pursuant to the County By-law Number 5419-15, the County has adopted estimates of all sums required by the County during the year 2015 for all purposes of the County and has provided a general levy on area municipalities; and

WHEREAS it is required that the Council of the Township, pursuant to the Municipal Act, 2001, to levy upon the whole of the assessment for real property for the property classes according to the last revised assessment roll for the Township the sums set forth for various purposes in Schedule "A" attached hereto for the current year; and

WHEREAS the County's Tax Ratio by-law established the relative amount of taxation to be borne by each property class; and

WHEREAS the Municipal Act, 2001 authorizes a Council to pass by-laws for the payment of taxes by installments and the date or dates in the year for which the taxes are imposed on which the taxes or installments are due; and

WHEREAS the Municipal Act, 2001 authorizes a local municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date; and

WHEREAS an interim levy was made by the Township before the adoption of the estimates for the current year as per By-law Number 01/15.

NOW THEREFORE the Council of the Corporation of the Township of Puslinch
HEREBY ENACTS AS FOLLOWS:


1. For the year 2015, the Township shall levy upon all property assessments the rates of taxation per current value assessments for general purposes as set out in Schedule "A" attached to this by-law.
2. The levy provided for in Schedule "A" and Schedule "B" attached to this by-law shall be reduced by the amount raised by the 2015 interim levy imposed pursuant to By-law Number 01/15, where billed.
3. For the year 2015, pursuant to Section 312 (4) of the Municipal Act, 2001, the Township shall levy a special tax rate against rateable property in the Barber's Beach Street Lights and Cambridge Fire areas as set out in Schedule "B" attached to this by-law.
4. For payments-in-lieu of taxes, the actual amount due to the Township shall be based on the assessment roll and the tax rates for the applicable classes for the year 2015.
5. That all taxes levied according to the provisions of this by-law shall be collected and paid over to the Treasurer of the Township.
6. That the amounts imposed by the rates for Commercial, Industrial, and Multi-Residential classes become adjusted according to the provisions of Section 329.1 of the Municipal Act, 2001.
7. The final levy shall be due and payable in two installments as follows:
 - (1) The 31st day of August, 2015; and
 - (2) The 30th day of October, 2015.
8. The final levy for those properties subject to the Township's Pre-Authorized Tax Payment Plan shall be due and payable to the Township in 11 monthly installments, February through to December.
9. That realty taxes to be levied as a result of additions to the tax roll pursuant to the Assessment Act shall be due and payable in one installment not earlier than 21 days from the date of the mailing of the tax notice.
10.
 - (1) The Treasurer shall add a percentage as a penalty for default of payment of the installments in accordance with By-law No. 001/14, as amended;
 - (2) The Treasurer shall also add a percentage charge as interest for default of payment of the installments in accordance with By-law No. 001/14, as amended.
11. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under the provision of By-law No. 001/14, as amended, in respect of non-payment of any taxes or any classes of taxes or of any installment thereof.
12. That the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the residence or place of business of each person taxed unless the taxpayer directs the Treasurer in writing to send the bill to another address, in which case it shall be sent to that address, as provided by the Municipal Act, 2001, as amended.

13. There may be added to the tax roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute.
14. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the applicable statutes and by-laws governing the collection of taxes.
15. If any section or portion of this by-law is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Township that all remaining sections and portions of this by-law continue in force and effect.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 20th DAY OF MAY, 2015.



Dennis Lever, Mayor



Karen Landry, CAO/Clerk

**Schedule A
2015 Property Tax Rates**

Description	2015 Assessment	Tax Ratio	Tax Rate				Levy			
			Township	County	Education	Total	Township	County	Education	Total
res/farm (RT)	1,464,744,748	1.000000	0.00169434	0.00648995	0.00195000	0.01013429	2,481,776	9,506,119	2,856,252	14,844,147
multi-res (MT)	1,512,250	1.890000	0.00320230	0.01226600	0.00195000	0.01741831	4,843	18,549	2,949	26,341
farmlands (FT)	124,700,280	0.250000	0.00042359	0.00162249	0.00048750	0.00253357	52,821	202,325	60,791	315,937
commercial (CT)	77,415,482	1.460000	0.00247374	0.00947533	0.01026644	0.02221550	191,506	733,537	794,781	1,719,824
industrial (IT)	80,531,303	2.400000	0.00406642	0.01557588	0.01530000	0.03494229	327,474	1,254,346	1,232,129	2,813,949
large industrial (LT)	16,694,000	2.400000	0.00406642	0.01557588	0.01530000	0.03494229	67,885	260,024	255,418	583,327
pipeline (PT)	4,967,184	2.210000	0.00374449	0.01434279	0.01530000	0.03338728	18,600	71,243	75,998	165,841
shopping centre (ST)	0	1.460000	0.00247374	0.00947533	0.01026644	0.02221550	0	0	0	0
managed forests (TT)	9,320,137	0.250000	0.00042359	0.00162249	0.00048750	0.00253357	3,948	15,122	4,544	23,613
res/farm farmland class I (R1)	576,000	0.750000	0.00127076	0.00486746	0.00146250	0.00760072	732	2,804	842	4,378
residential taxable shared (RH)	0	1.000000	0.00169434	0.00648995	0.00195000	0.01013429	0	0	0	0
commercial excess/vacant unit (CU)	4,607,626	1.022000	0.00173162	0.00663273	0.00718651	0.01555085	7,979	30,561	33,113	71,653
commercial vacant land (CX)	462,533	1.022000	0.00173162	0.00663273	0.00718651	0.01555085	801	3,068	3,324	7,193
commercial farmland class I (C1)	0	0.750000	0.00127076	0.00486746	0.00146250	0.00760072	0	0	0	0
commercial taxable shared (CH)	0	1.460000	0.00247374	0.00947533	0.01026644	0.02221550	0	0	0	0
commercial vacant land taxable shared (CJ)	0	1.022000	0.00173162	0.00663273	0.00718651	0.01555085	0	0	0	0
parking lot (GT)	0	1.460000	0.00247374	0.00947533	0.01026644	0.02221550	0	0	0	0
industrial-hydro (IH)	510,250	2.400000	0.00406642	0.01557588	0.01530000	0.03494229	2,075	7,948	7,807	17,829
industrial excess land shared (IJ)	0	1.560000	0.00264317	0.01012432	0.00994500	0.02271249	0	0	0	0
industrial excess/vacant unit (IU)	2,159,479	1.560000	0.00264317	0.01012432	0.00994500	0.02271249	5,708	21,863	21,476	49,047
large ind excess land (LU)	0	1.560000	0.00264317	0.01012432	0.00994500	0.02271249	0	0	0	0
industrial vacant land (IX)	4,833,265	1.560000	0.00264317	0.01012432	0.00994500	0.02271249	12,775	48,934	48,067	109,775
industrial farmland class I (I1)	0	0.750000	0.00127076	0.00486746	0.00146250	0.00760072	0	0	0	0
industrial farmland class II (I4)	0	2.400000	0.00406642	0.01557588	0.01530000	0.03494229	0	0	0	0
shopping centre excess land (SU)	0	1.022000	0.00173162	0.00663273	0.00718651	0.01555085	0	0	0	0
new construction industrial (JT)	10,489,325	2.400000	0.00406642	0.01557588	0.01190000	0.03154229	42,654	163,380	124,823	330,857
new construction ind vacant land (JU)	429,000	1.560000	0.00264317	0.01012432	0.00773500	0.02050249	1,134	4,343	3,318	8,796
new construction large industrial (KT)	0	2.400000	0.00406642	0.01557588	0.01190000	0.03154229	0	0	0	0
new constr large ind vacant land (KU)	0	1.560000	0.00264317	0.01012432	0.00773500	0.02050249	0	0	0	0
new construction commercial (XT)	56,333,364	1.460000	0.00247374	0.00947533	0.01026644	0.02221550	139,354	533,777	578,343	1,251,474
new constr comm vacant land (XU)	1,702,732	1.022000	0.00173162	0.00663273	0.00718651	0.01555085	2,948	11,294	12,237	26,479
new construction office bldg (YT)	549,000	1.460000	0.00247374	0.00947533	0.01026644	0.02221550	1,358	5,202	5,636	12,196
new constr office vacant land (YU)	0	1.022000	0.00173162	0.00663273	0.00718651	0.01555085	0	0	0	0
new constr shopping centre (ZT)	0	1.460000	0.00247374	0.00947533	0.01026644	0.02221550	0	0	0	0
new constr shop ctr vacant land (ZU)	0	1.022000	0.00173162	0.00663273	0.00718651	0.01555085	0	0	0	0
Total	1,862,537,958						\$3,366,369	\$12,894,438	\$6,121,849	\$22,382,656

Schedule B

2015 Barber's Beach Street Lights Special Area Tax Rates

Description	2015 Assessment	Tax Ratio	Tax Rate	Levy
res/farm (RT)	17,254,346	1.000000	0.00031081	5,363
multi-res (MT)	0	1.890000	0.00058743	0
farmlands (FT)	0	0.250000	0.00007770	0
commercial (CT)	0	1.460000	0.00045378	0
industrial (IT)	0	2.400000	0.00074594	0
large industrial (LT)	0	2.400000	0.00074594	0
pipeline (PT)	0	2.210000	0.00068689	0
shopping centre (ST)	0	1.460000	0.00045378	0
managed forests (TT)	0	0.250000	0.00007770	0
res/farm farmland class I (R1)	0	0.750000	0.00023311	0
residential taxable shared (RH)	0	1.000000	0.00031081	0
commercial excess/vacant unit (CU)	0	1.022000	0.00031765	0
commercial vacant land (CX)	0	1.022000	0.00031765	0
commercial farmland class I (C1)	0	0.750000	0.00023311	0
commercial taxable shared (CH)	0	1.460000	0.00045378	0
commercial vacant land taxable shared (CJ)	0	1.022000	0.00031765	0
parking lot (GT)	0	1.460000	0.00045378	0
industrial-hydro (IH)	0	2.400000	0.00074594	0
industrial excess land shared (IJ)	0	1.560000	0.00048486	0
industrial excess/vacant unit (IU)	0	1.560000	0.00048486	0
large ind excess land (LU)	0	1.560000	0.00048486	0
industrial vacant land (IX)	0	1.560000	0.00048486	0
industrial farmland class I (I1)	0	0.750000	0.00023311	0
industrial farmland class II (I4)	0	2.400000	0.00074594	0
shopping centre excess land (SU)	0	1.022000	0.00031765	0
new construction industrial (JT)	0	2.400000	0.00074594	0
new construction ind vacant land (JU)	0	1.560000	0.00048486	0
new construction large industrial (KT)	0	2.400000	0.00074594	0
new constr large ind vacant land (KU)	0	1.560000	0.00048486	0
new construction commercial (XT)	0	1.460000	0.00045378	0
new constr comm vacant land (XU)	0	1.022000	0.00031765	0
new construction office bldg (YT)	0	1.460000	0.00045378	0
new constr office vacant land (YU)	0	1.022000	0.00031765	0
new constr shopping centre (ZT)	0	1.460000	0.00045378	0
new constr shop ctr vacant land (ZU)	0	1.022000	0.00031765	0
Total	17,254,346			\$ 5,363

2015 Cambridge Fire Special Area Tax Rates

Description	2015 Assessment	Tax Ratio	Tax Rate	Levy
res/farm (RT)	183,790,667	1.000000	0.00057688	106,025
multi-res (MT)	0	1.890000	0.00109030	0
farmlands (FT)	4,220,892	0.250000	0.00014422	609
commercial (CT)	1,277,735	1.460000	0.00084225	1,076
industrial (IT)	139,000	2.400000	0.00138451	192
large industrial (LT)	0	2.400000	0.00138451	0
pipeline (PT)	0	2.210000	0.00127491	0
shopping centre (ST)	0	1.460000	0.00084225	0
managed forests (TT)	1,755,794	0.250000	0.00014422	253
res/farm farmland class I (R1)	0	0.750000	0.00043266	0
residential taxable shared (RH)	0	1.000000	0.00057688	0
commercial excess/vacant unit (CU)	0	1.022000	0.00058957	0
commercial vacant land (CX)	0	1.022000	0.00058957	0
commercial farmland class I (C1)	0	0.750000	0.00043266	0
commercial taxable shared (CH)	0	1.460000	0.00084225	0
commercial vacant land taxable shared (CJ)	0	1.022000	0.00058957	0
parking lot (GT)	0	1.460000	0.00084225	0
industrial-hydro (IH)	0	2.400000	0.00138451	0
industrial excess land shared (IJ)	0	1.560000	0.00089993	0
industrial excess/vacant unit (IU)	0	1.560000	0.00089993	0
large ind excess land (LU)	0	1.560000	0.00089993	0
industrial vacant land (IX)	0	1.560000	0.00089993	0
industrial farmland class I (I1)	0	0.750000	0.00043266	0
industrial farmland class II (I4)	0	2.400000	0.00138451	0
shopping centre excess land (SU)	0	1.022000	0.00058957	0
new construction industrial (JT)	0	2.400000	0.00138451	0
new construction ind vacant land (JU)	0	1.560000	0.00089993	0
new construction large industrial (KT)	0	2.400000	0.00138451	0
new constr large ind vacant land (KU)	0	1.560000	0.00089993	0
new construction commercial (XT)	0	1.460000	0.00084225	0
new constr comm vacant land (XU)	0	1.022000	0.00058957	0
new construction office bldg (YT)	0	1.460000	0.00084225	0
new constr office vacant land (YU)	0	1.022000	0.00058957	0
new constr shopping centre (ZT)	0	1.460000	0.00084225	0
new constr shop ctr vacant land (ZU)	0	1.022000	0.00058957	0
Total	191,184,088			108,156