

THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

BY-LAW 027-2020

A by-law to provide for the levy and collection of property taxes for the 2020 taxation year.

WHEREAS Section 312 of the Municipal Act, S.O. 2001, as amended (Municipal Act) provides that for the 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, as amended (Assessment Act), 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 and the Regulations thereto; and

WHEREAS Ontario Regulation 400/98, as amended 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 008-2020 which established the Budget for the Township for the year 2020; and

WHEREAS pursuant to the County of Wellington (County) By-law Number 5660-20, the County has established upper and lower-tier property tax ratios and tax reductions for prescribed subclasses for the year 2020 and By-law Number 5661-20, being a by-law to establish and levy tax rates for upper tier purposes; and

WHEREAS pursuant to the County By-law Number 5646-20, the County has adopted estimates of all sums required by the County during the year 2020 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, 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 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 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 tax levy was made by the Township before the adoption of the estimates for the current year as per By-law Number 001-2020.

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

1. For the raising of the sum of \$26,306,301 as shown in Schedule "A" attached to this by-law, for the current year lawful purposes of the Township, the County, and the School Boards, the tax rates as shown on Schedule "B" and Schedule "C"

attached to this by-law, shall be levied and collected upon the whole rateable property of the public and separate school supporters.

2. The levy provided for in Schedule "A", Schedule "B" and Schedule "C" attached to this by-law shall be reduced by the amount raised by the 2020 interim tax levy imposed pursuant to By-law Number 001-2020, where billed.
3. For the year 2020, pursuant to Section 312 (4) of the Municipal Act, 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 "C" 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 2020.
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. The final levy shall be due and payable in two installments as follows:
 - (1) The 31st day of August, 2020; and
 - (2) The 30th day of October, 2020.
7. 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.
8. 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.
9.
 - (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.
10. 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.
11. 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.
12. That the Treasurer may send a tax bill to the taxpayer electronically in the manner specified by the Township, if the taxpayer has chosen to receive the tax bill in that manner.
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, 2020.

James Seeley, Mayor

Glenn Schwendinger, CAO/Clerk

Schedule A
Summary of Tax Levies - 2020 Final

	TAX LEVY	TOTAL TAX LEVY	SHARE %
TOWNSHIP PURPOSES			
General Purposes	\$4,309,110		
Barber's Beach Streetlights	\$500		
Cambridge Fire	\$86,780		
Total Township Purposes		\$4,396,390	17%
COUNTY PURPOSES			
County of Wellington	\$15,651,974		
Total County Purposes		\$15,651,974	59%
EDUCATION PURPOSES			
Total Education Purposes	\$6,257,936	\$6,257,936	24%
TOTAL LEVY		\$26,306,301	100%

**Schedule B
2020 Property Tax Rates**

Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Tax Rate				Levy			
						Township	County	Education	Total	Township	County	Education	Total
res/farm (RT)	1,914,243,222	1.000000	0.00%	1.000000	1,914,243,222	0.00169149	0.00614399	0.00153000	0.00936548	3,237,920	11,761,091	2,928,792	17,927,803
multi-res (MT)	2,076,100	1.900000	0.00%	1.900000	3,944,590	0.00321383	0.01167358	0.00153000	0.01641741	6,672	24,236	3,176	34,084
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00186064	0.00675839	0.00153000	0.01014903	0	0	0	0
farmlands (FT)	198,368,500	0.250000	0.00%	0.250000	49,592,125	0.00042287	0.00153600	0.00038250	0.00234137	83,884	304,694	75,876	464,454
commercial (CT)	108,145,100	1.491000	0.00%	1.491000	161,244,344	0.00252201	0.00916069	0.00924236	0.02092506	272,743	990,684	999,516	2,262,943
industrial (IT)	65,672,700	2.400000	0.00%	2.400000	157,614,480	0.00405957	0.01474558	0.01250000	0.03130515	266,603	968,382	820,909	2,055,894
large industrial (LT)	21,298,800	2.400000	0.00%	2.400000	51,117,120	0.00405957	0.01474558	0.01250000	0.03130515	86,464	314,063	266,235	666,762
pipeline (PT)	6,254,000	2.250000	0.00%	2.250000	14,071,500	0.00380585	0.01382398	0.01250000	0.03012983	23,802	86,455	78,175	188,432
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
managed forests (TT)	16,063,000	0.250000	0.00%	0.250000	4,015,750	0.00042287	0.00153600	0.00038250	0.00234137	6,793	24,673	6,144	37,609
res/farm farmland class 1 (R1)	0	1.000000	25.00%	0.750000	0	0.00126862	0.00460799	0.00114750	0.00702411	0	0	0	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00169149	0.00614399	0.00153000	0.00936548	0	0	0	0
commercial excess/vacant unit (CU)	8,342,700	1.491000	0.00%	1.491000	12,438,966	0.00252201	0.00916069	0.00924236	0.02092506	21,040	76,425	77,106	174,571
commercial vacant land (CX)	926,400	1.491000	0.00%	1.491000	1,381,262	0.00252201	0.00916069	0.00924236	0.02092506	2,336	8,486	8,562	19,385
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00126862	0.00460799	0.00114750	0.00702411	0	0	0	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00245000	0.01413270	0	0	0	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
industrial-hydro (IH)	717,000	2.400000	0.00%	2.400000	1,720,800	0.00405957	0.01474558	0.01250000	0.03130515	2,911	10,573	8,963	22,446
industrial vacant land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.01250000	0.03130515	0	0	0	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.01250000	0.03130515	0	0	0	0
industrial excess land (IU)	497,700	2.400000	0.00%	2.400000	1,194,480	0.00405957	0.01474558	0.01250000	0.03130515	2,020	7,339	6,221	15,581
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.01250000	0.03130515	0	0	0	0
industrial vacant land (IX)	12,333,600	2.400000	0.00%	2.400000	29,600,640	0.00405957	0.01474558	0.01250000	0.03130515	50,069	181,866	154,170	386,105
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00126862	0.00460799	0.00114750	0.00702411	0	0	0	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00245000	0.02125515	0	0	0	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
new construction industrial (JT)	15,142,396	2.400000	0.00%	2.400000	36,341,750	0.00405957	0.01474558	0.00980000	0.02860515	61,472	223,283	148,395	433,151
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00245000	0.02125515	0	0	0	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00405957	0.01474558	0.00980000	0.02860515	0	0	0	0
new construction commercial (XT)	70,617,200	1.491000	0.00%	1.491000	105,290,245	0.00252201	0.00916069	0.00924236	0.02092506	178,097	646,902	652,670	1,477,669
new construction commercial vacant land (XU)	1,955,000	1.491000	0.00%	1.491000	2,914,905	0.00252201	0.00916069	0.00924236	0.02092506	4,931	17,909	18,069	40,908
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00245000	0.01413270	0	0	0	0
new construction office bldg (YT)	536,300	1.491000	0.00%	1.491000	799,623	0.00252201	0.00916069	0.00924236	0.02092506	1,353	4,913	4,957	11,222
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00252201	0.00916069	0.00924236	0.02092506	0	0	0	0
Total	2,443,189,718				2,547,525,803					4,309,110	15,651,974	6,257,936	26,219,020

Schedule C

2020 Barber's Beach Street Lights Special Area Tax Rates

Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	18,949,000	1.000000	0.00%	1.000000	18,949,000	0.00002641	500
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00005018	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00002905	0
farmlands (FT)	0	0.250000	0.00%	0.250000	0	0.00000660	0
commercial (CT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00005942	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00003938	0
managed forests (TT)	0	0.250000	0.00%	0.250000	0	0.00000660	0
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00001981	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00002641	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00001981	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00003938	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00003938	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00006338	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00001981	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00006338	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00006338	0

Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00006338	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00003938	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00003938	0
Total	18,949,000				18,949,000		500

Schedule C

2020 Cambridge Fire Special Area Tax Rates

Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	215,883,000	1.000000	0.00%	1.000000	215,883,000	0.00039425	85,111
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00074907	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00043367	0
farmlands (FT)	5,848,200	0.250000	0.00%	0.250000	1,462,050	0.00009856	576
commercial (CT)	1,450,700	1.491000	0.00%	1.491000	2,162,994	0.00058782	853
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00088705	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00058782	0
managed forests (TT)	2,433,000	0.250000	0.00%	0.250000	608,250	0.00009856	240
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00029568	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00039425	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00058782	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00029568	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00058782	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00058782	0

Description	2020 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00058782	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00094619	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00029568	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00094619	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00094619	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction commercial small n farm (X7)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00058782	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00058782	0
Total	225,614,900				220,116,294		86,780