

THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

BY-LAW 032-2021

A by-law to provide for the levy and collection of property taxes for the 2021 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 2021-008 which established the Budget for the Township for the year 2021; and

WHEREAS pursuant to the County of Wellington (County) By-law No. 5710-21, the County has established upper and lower-tier property tax ratios and tax reductions for prescribed subclasses for the year 2021 and By-law No. 5711-21, being a by-law to establish and levy tax rates for upper tier purposes; and

WHEREAS pursuant to the County By-law Number 5698-21, the County has adopted estimates of all sums required by the County during the year 2021 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 001-2021.

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

1. For the raising of the sum of \$26,351,183 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 2021 interim tax levy imposed pursuant to By-law Number 001-2021, where billed.
3. For the year 2021, 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 2021.
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, 2021; and
 - (2) The 29th day of October, 2021.
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 26th DAY OF MAY, 2021.

James Seeley, Mayor

Courtenay Hoytfox, Clerk

**Schedule A
Summary of Tax Levies - 2021 Final**

	TAX LEVY	TOTAL TAX LEVY	SHARE %
TOWNSHIP PURPOSES			
General Purposes	\$4,405,771		
Barber's Beach Streetlights	\$250		
Cambridge Fire	\$85,017		
Total Township Purposes		\$4,491,038	17%
COUNTY PURPOSES			
County of Wellington	\$16,051,510		
Total County Purposes		\$16,051,510	61%
EDUCATION PURPOSES			
Total Education Purposes	\$5,808,635	\$5,808,635	22%
TOTAL LEVY		\$26,351,183	100%

Schedule B
2021 Property Tax Rates

Description	2021 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Tax Rate				Levy			
						Township	County	Education	Total	Township	County	Education	Total
res/farm (RT)	1,944,835,418	1.000000	0.00%	1.000000	1,944,835,418	0.00170724	0.00621997	0.00153000	0.00945721	3,320,298	12,096,818	2,975,598	18,392,714
multi-res (MT)	2,076,100	1.900000	0.00%	1.900000	3,944,590	0.00324375	0.01181794	0.00153000	0.01659169	6,734	24,535	3,176	34,446
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00187796	0.00684196	0.00153000	0.01024992	0	0	0	0
farmlands (FT)	203,654,300	0.250000	0.00%	0.250000	50,913,575	0.00042681	0.00155499	0.00038250	0.00236430	86,922	316,680	77,898	481,500
commercial (CT)	106,374,000	1.491000	0.00%	1.491000	158,603,634	0.00254549	0.00927397	0.00880000	0.02061946	270,774	986,509	936,091	2,193,375
industrial (IT)	62,923,900	2.400000	0.00%	2.400000	151,017,360	0.00409737	0.01492792	0.00880000	0.02782529	257,823	939,323	553,730	1,750,876
large industrial (LT)	21,298,800	2.400000	0.00%	2.400000	51,117,120	0.00409737	0.01492792	0.00880000	0.02782529	87,269	317,947	187,429	592,645
pipeline (PT)	6,308,000	2.250000	0.00%	2.250000	14,193,000	0.00384129	0.01399493	0.00880000	0.02663622	24,231	88,280	55,510	168,021
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00254549	0.00927397	0.00880000	0.02061946	0	0	0	0
managed forests (TT)	16,652,200	0.250000	0.00%	0.250000	4,163,050	0.00042681	0.00155499	0.00038250	0.00236430	7,107	25,894	6,369	39,371
res/farm farmland class 1 (R1)	789,000	1.000000	25.00%	0.750000	591,750	0.00128043	0.00466498	0.00114750	0.00709291	1,010	3,681	905	5,596
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00170724	0.00621997	0.00153000	0.00945721	0	0	0	0
commercial excess/vacant unit (CU)	6,349,400	1.491000	0.00%	1.491000	9,466,955	0.00254549	0.00927397	0.00880000	0.02061946	16,162	58,884	55,875	130,921
commercial vacant land (CX)	926,400	1.491000	0.00%	1.491000	1,381,262	0.00254549	0.00927397	0.00880000	0.02061946	2,358	8,591	8,152	19,102
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00128043	0.00466498	0.00114750	0.00709291	0	0	0	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00254549	0.00927397	0.00880000	0.02061946	0	0	0	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00254549	0.00927397	0.00880000	0.02061946	0	0	0	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00254549	0.00927397	0.00220000	0.01401946	0	0	0	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00254549	0.00927397	0.00880000	0.02061946	0	0	0	0
industrial-hydro (IH)	717,000	2.400000	0.00%	2.400000	1,720,800	0.00409737	0.01492792	0.00880000	0.02782529	2,938	10,703	6,310	19,951
industrial vacant land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00409737	0.01492792	0.00880000	0.02782529	0	0	0	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00409737	0.01492792	0.00880000	0.02782529	0	0	0	0
industrial excess land (IU)	2,860,100	2.400000	0.00%	2.400000	6,864,240	0.00409737	0.01492792	0.00880000	0.02782529	11,719	42,695	25,169	79,583
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00409737	0.01492792	0.00880000	0.02782529	0	0	0	0
industrial vacant land (IX)	12,724,600	2.400000	0.00%	2.400000	30,539,040	0.00409737	0.01492792	0.00880000	0.02782529	52,137	189,952	111,976	354,066
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00128043	0.00466498	0.00114750	0.00709291	0	0	0	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00409737	0.01492792	0.00220000	0.02122529	0	0	0	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00254549	0.00927397	0.00880000	0.02061946	0	0	0	0
new construction industrial (JT)	16,492,100	2.400000	0.00%	2.400000	39,581,040	0.00409737	0.01492792	0.00880000	0.02782529	67,574	246,193	145,130	458,898
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00409737	0.01492792	0.00880000	0.02782529	0	0	0	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00409737	0.01492792	0.00880000	0.02782529	0	0	0	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00409737	0.01492792	0.00220000	0.02122529	0	0	0	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00409737	0.01492792	0.00880000	0.02782529	0	0	0	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00409737	0.01492792	0.00880000	0.02782529	0	0	0	0
new construction commercial (XT)	72,430,700	1.491000	0.00%	1.491000	107,994,174	0.00254549	0.00927397	0.00880000	0.02061946	184,372	671,720	637,390	1,493,482
new construction commercial vacant land (XU)	1,955,000	1.491000	0.00%	1.491000	2,914,905	0.00254549	0.00927397	0.00880000	0.02061946	4,976	18,131	17,204	40,311
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00254549	0.00927397	0.00220000	0.01401946	0	0	0	0
new construction office bldg (YT)	536,300	1.491000	0.00%	1.491000	799,623	0.00254549	0.00927397	0.00880000	0.02061946	1,365	4,974	4,719	11,058
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00254549	0.00927397	0.00880000	0.02061946	0	0	0	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00254549	0.00927397	0.00880000	0.02061946	0	0	0	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00254549	0.00927397	0.00880000	0.02061946	0	0	0	0
Total	2,479,903,318				2,580,641,537					4,405,771	16,051,510	5,808,635	26,265,916

Schedule C
2021 Barber's Beach Street Lights Special Area Tax Rates

Description	2021 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	19,103,000	1.000000	0.00%	1.000000	19,103,000	0.00001309	250
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00002487	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00001440	0
farmlands (FT)	0	0.250000	0.00%	0.250000	0	0.00000327	0
commercial (CT)	0	1.491000	0.00%	1.491000	0	0.00001951	0
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00003141	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00003141	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00002945	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00001951	0
managed forests (TT)	0	0.250000	0.00%	0.250000	0	0.00000327	0
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00000982	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00001309	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00001951	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00001951	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00000982	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00001951	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00001951	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00001951	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00001951	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00003141	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00003141	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00003141	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00003141	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00003141	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00003141	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00000982	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00003141	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00001951	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00003141	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00003141	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00003141	0

Description	2021 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	0.00003141	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00003141	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00003141	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00001951	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00001951	0
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00001951	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00001951	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00001951	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00001951	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00001951	0
Total	19,103,000				19,103,000		250

Schedule C

2021 Cambridge Fire Special Area Tax Rates

Description	2021 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	216,166,600	1.000000	0.00%	1.000000	216,166,600	0.00038558	83,348
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00073259	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00042413	0
farmlands (FT)	5,977,900	0.250000	0.00%	0.250000	1,494,475	0.00009639	576
commercial (CT)	1,450,700	1.491000	0.00%	1.491000	2,162,994	0.00057489	834
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00092538	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00092538	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00086754	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00057489	0
managed forests (TT)	2,681,000	0.250000	0.00%	0.250000	670,250	0.00009639	258
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00028918	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00038558	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00057489	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00057489	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00028918	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00057489	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00057489	0

Description	2021 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	0.00057489	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00057489	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00092538	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00092538	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00092538	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00092538	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00092538	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00092538	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00028918	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00092538	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00057489	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00092538	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00092538	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00092538	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00092538	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00092538	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00092538	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00057489	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00057489	0
new construction commercial small n farm (X7)	0	1.491000	0.00%	1.491000	0	0.00057489	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00057489	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00057489	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00057489	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00057489	0
Total	226,276,200				220,494,319		85,017