

# THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

## BY-LAW 020-2022

A by-law to provide for the levy and collection of property taxes for the 2022 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 2022-006 which established the Budget for the Township for the year 2022; and

**WHEREAS** pursuant to the County of Wellington (County) By-law No. 5752-22, the County has established upper and lower-tier property tax ratios and tax reductions for prescribed subclasses for the year 2022 and By-law No. 5753-22, being a by-law to establish and levy tax rates for upper tier purposes; and

**WHEREAS** pursuant to the County By-law Number 5739-22, the County has adopted estimates of all sums required by the County during the year 2022 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 003-2022.

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

1. For the raising of the sum of \$27,376,227 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 2022 interim tax levy imposed pursuant to By-law Number 003-2022, where billed.
3. For the year 2022, 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 2022.
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 31<sup>st</sup> day of August, 2022; and
  - (2) The 31<sup>st</sup> day of October, 2022.
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 25<sup>th</sup> DAY OF MAY, 2022.**

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James Seeley, Mayor

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Courtenay Hoytfox, Clerk

**Schedule A**  
**Summary of Tax Levies - 2022 Final**

	TAX LEVY	TOTAL TAX LEVY	SHARE %
<b>TOWNSHIP PURPOSES</b>			
General Purposes	\$4,663,388		
Barber's Beach Streetlights	\$100		
Cambridge Fire	\$87,203		
Total Township Purposes		\$4,750,691	17%
<b>COUNTY PURPOSES</b>			
County of Wellington	\$16,696,547		
Total County Purposes		\$16,696,547	61%
<b>EDUCATION PURPOSES</b>			
Total Education Purposes	\$5,928,989	\$5,928,989	22%
<b>TOTAL LEVY</b>		<b>\$27,376,227</b>	<b>100%</b>

**Schedule B  
2022 Property Tax Rates**

Description	2022 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Tax Rate				Levy			
						Township	County	Education	Total	Township	County	Education	Total
res/farm (RT)	1,981,304,818	1.000000	0.00%	1.000000	1,981,304,818	0.00177261	0.00634655	0.00153000	0.00964915	3,512,073	12,574,440	3,031,396	19,117,910
multi-res (MT)	2,076,100	1.900000	0.00%	1.900000	3,944,590	0.00336795	0.01205844	0.00153000	0.01695639	6,992	25,035	3,176	35,203
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00194987	0.00698120	0.00153000	0.01046107	0	0	0	0
farmlands (FT)	202,363,600	0.250000	0.00%	0.250000	50,590,900	0.00044315	0.00158664	0.00038250	0.00241229	89,678	321,078	77,404	488,160
commercial (CT)	108,463,513	1.491000	0.00%	1.491000	161,719,098	0.00264296	0.00946270	0.00880000	0.02090566	286,664	1,026,358	954,479	2,267,501
industrial (IT)	62,923,487	2.400000	0.00%	2.400000	151,016,369	0.00425426	0.01523171	0.00880000	0.02828597	267,693	958,432	553,727	1,779,852
large industrial (LT)	21,298,800	2.400000	0.00%	2.400000	51,117,120	0.00425426	0.01523171	0.00880000	0.02828597	90,611	324,417	187,429	602,457
pipeline (PT)	5,962,000	2.250000	0.00%	2.250000	13,414,500	0.00398836	0.01427973	0.00880000	0.02706809	23,779	85,136	52,466	161,380
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00264296	0.00946270	0.00880000	0.02090566	0	0	0	0
managed forests (TT)	17,077,200	0.250000	0.00%	0.250000	4,269,300	0.00044315	0.00158664	0.00038250	0.00241229	7,568	27,095	6,532	41,195
res/farm farmland class 1 (R1)	789,000	1.000000	25.00%	0.750000	591,750	0.00132945	0.00475991	0.00114750	0.00723686	1,049	3,756	905	5,710
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00177261	0.00634655	0.00153000	0.00964915	0	0	0	0
commercial excess/vacant unit (CU)	4,357,600	1.491000	0.00%	1.491000	6,497,182	0.00264296	0.00946270	0.00880000	0.02090566	11,517	41,235	38,347	91,098
commercial vacant land (CX)	3,248,400	1.491000	0.00%	1.491000	4,843,364	0.00264296	0.00946270	0.00880000	0.02090566	8,585	30,739	28,586	67,910
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00132945	0.00475991	0.00114750	0.00723686	0	0	0	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00264296	0.00946270	0.00880000	0.02090566	0	0	0	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00264296	0.00946270	0.00880000	0.02090566	0	0	0	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00264296	0.00946270	0.00220000	0.01430566	0	0	0	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00264296	0.00946270	0.00880000	0.02090566	0	0	0	0
industrial-hydro (IH)	717,000	2.400000	0.00%	2.400000	1,720,800	0.00425426	0.01523171	0.00880000	0.02828597	3,050	10,921	6,310	20,281
industrial vacant land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00425426	0.01523171	0.00880000	0.02828597	0	0	0	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00425426	0.01523171	0.00880000	0.02828597	0	0	0	0
industrial excess land (IU)	2,860,100	2.400000	0.00%	2.400000	6,864,240	0.00425426	0.01523171	0.00880000	0.02828597	12,168	43,564	25,169	80,901
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00425426	0.01523171	0.00880000	0.02828597	0	0	0	0
industrial vacant land (IX)	16,226,600	2.400000	0.00%	2.400000	38,943,840	0.00425426	0.01523171	0.00880000	0.02828597	69,032	247,159	142,794	458,985
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00132945	0.00475991	0.00114750	0.00723686	0	0	0	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00425426	0.01523171	0.00220000	0.02168597	0	0	0	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00264296	0.00946270	0.00880000	0.02090566	0	0	0	0
new construction industrial (JT)	16,492,100	2.400000	0.00%	2.400000	39,581,040	0.00425426	0.01523171	0.00880000	0.02828597	70,162	251,203	145,130	466,495
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00425426	0.01523171	0.00880000	0.02828597	0	0	0	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00425426	0.01523171	0.00880000	0.02828597	0	0	0	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00425426	0.01523171	0.00220000	0.02168597	0	0	0	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00425426	0.01523171	0.00880000	0.02828597	0	0	0	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00425426	0.01523171	0.00880000	0.02828597	0	0	0	0
new construction commercial (XT)	73,221,800	1.491000	0.00%	1.491000	109,173,704	0.00264296	0.00946270	0.00880000	0.02090566	193,522	692,876	644,352	1,530,750
new construction commercial vacant land (XU)	2,962,100	1.491000	0.00%	1.491000	4,416,491	0.00264296	0.00946270	0.00880000	0.02090566	7,829	28,029	26,066	61,925
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00264296	0.00946270	0.00220000	0.01430566	0	0	0	0
new construction office bldg (YT)	536,300	1.491000	0.00%	1.491000	799,623	0.00264296	0.00946270	0.00880000	0.02090566	1,417	5,075	4,719	11,212
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00264296	0.00946270	0.00880000	0.02090566	0	0	0	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00264296	0.00946270	0.00880000	0.02090566	0	0	0	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00264296	0.00946270	0.00880000	0.02090566	0	0	0	0
<b>Total</b>	<b>2,522,880,518</b>				<b>2,630,808,729</b>					<b>4,663,388</b>	<b>16,696,547</b>	<b>5,928,989</b>	<b>27,288,924</b>

**Schedule C**

**2022 Barber's Beach Street Lights Special Area Tax Rates**

<b>Description</b>	<b>2022 Assessment</b>	<b>Transition Ratio</b>	<b>Tax Reduction</b>	<b>Weighted Ratio</b>	<b>Weighted Assessment</b>	<b>Township Tax Rate</b>	<b>Township Levy</b>
res/farm (RT)	19,096,000	1.000000	0.00%	1.000000	19,096,000	0.00000522	100
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00000992	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00000575	0
farmlands (FT)	0	0.250000	0.00%	0.250000	0	0.00000131	0
commercial (CT)	0	1.491000	0.00%	1.491000	0	0.00000779	0
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00001254	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00001254	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00001175	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00000779	0
managed forests (TT)	0	0.250000	0.00%	0.250000	0	0.00000131	0
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00000392	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00000522	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00000779	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00000779	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00000392	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00000779	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00000779	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00000779	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00000779	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00001254	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00001254	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00001254	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00001254	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00001254	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00001254	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00000392	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00001254	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00000779	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00001254	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00001254	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00001254	0

Description	2022 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	0.00001254	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00001254	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00001254	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00000779	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00000779	0
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00000779	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00000779	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00000779	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00000779	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00000779	0
<b>Total</b>	<b>19,096,000</b>				<b>19,096,000</b>		<b>100</b>

### Schedule C

#### 2022 Cambridge Fire Special Area Tax Rates

Description	2022 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	217,388,300	1.000000	0.00%	1.000000	217,388,300	0.00039373	85,592
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00074808	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00043310	0
farmlands (FT)	4,918,000	0.250000	0.00%	0.250000	1,229,500	0.00009843	484
commercial (CT)	1,450,700	1.491000	0.00%	1.491000	2,162,994	0.00058705	852
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00094494	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00094494	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00088589	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00058705	0
managed forests (TT)	2,799,700	0.250000	0.00%	0.250000	699,925	0.00009843	276
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00029530	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00039373	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00058705	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00058705	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00029530	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00058705	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00058705	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00058705	0

<b>Description</b>	<b>2022 Assessment</b>	<b>Transition Ratio</b>	<b>Tax Reduction</b>	<b>Weighted Ratio</b>	<b>Weighted Assessment</b>	<b>Township Tax Rate</b>	<b>Township Levy</b>
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00058705	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00094494	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00094494	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00094494	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00094494	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00094494	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00094494	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00029530	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00094494	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00058705	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00094494	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00094494	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00094494	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00094494	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00094494	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00094494	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00058705	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00058705	0
new construction commercial small n farm (X7)	0	1.491000	0.00%	1.491000	0	0.00058705	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00058705	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00058705	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00058705	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00058705	0
<b>Total</b>	<b>226,556,700</b>				<b>221,480,719</b>		<b>87,203</b>