

THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

BY-LAW 2023-025

A by-law to provide for the levy and collection of property taxes for the 2023 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 2023-009 which established the Budget for the Township for the year 2023; and

WHEREAS pursuant to the County of Wellington (County) By-law No. 5817-23, the County has established upper and lower-tier property tax ratios and tax reductions for prescribed subclasses for the year 2023 and By-law No. 5818-23, being a by-law to establish and levy tax rates for upper tier purposes; and

WHEREAS pursuant to the County By-law Number 5799-23, the County has adopted estimates of all sums required by the County during the year 2023 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 002-2023.

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

1. For the raising of the sum of \$29,140,604 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 2023 interim tax levy imposed pursuant to By-law Number 002-2023, where billed.
3. For the year 2023, 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 2023.
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, 2023; and
 - (2) The 31st day of October, 2023.
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 24th DAY OF MAY, 2023.

James Seeley, Mayor

Courtenay Hoytfox, Clerk

**Schedule A
Summary of Tax Levies - 2023 Final**

	TAX LEVY	TOTAL TAX LEVY	SHARE %
TOWNSHIP PURPOSES			
General Purposes	\$4,998,530		
Barber's Beach Streetlights	\$275		
Cambridge Fire	\$82,984		
Total Township Purposes		\$5,081,789	17%
COUNTY PURPOSES			
County of Wellington	\$17,928,603		
Total County Purposes		\$17,928,603	62%
EDUCATION PURPOSES			
Total Education Purposes	\$6,130,212	\$6,130,212	21%
TOTAL LEVY		\$29,140,604	100%

**Schedule B
2023 Property Tax Rates**

Description	2023 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Tax Rate				Levy			
						Township	County	Education	Total	Township	County	Education	Total
res/farm (RT)	2,044,288,380	1.000000	0.00%	1.000000	2,044,288,380	0.00183714	0.00658940	0.00153000	0.00995654	3,755,640	13,470,634	3,127,761	20,354,035
multi-res (MT)	2,076,100	1.900000	0.00%	1.900000	3,944,590	0.00349056	0.01251986	0.00153000	0.01754042	7,247	25,992	3,176	36,416
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00202085	0.00724834	0.00153000	0.01079919	0	0	0	0
farmlands (FT)	196,639,100	0.250000	0.00%	0.250000	49,159,775	0.00045928	0.00164735	0.00038250	0.00248913	90,313	323,933	75,214	489,461
commercial (CT)	183,965,413	1.491000	0.00%	1.491000	274,292,431	0.00273917	0.00982480	0.00880000	0.02136397	503,913	1,807,423	1,618,896	3,930,232
industrial (IT)	81,842,625	2.400000	0.00%	2.400000	196,422,300	0.00440913	0.01581456	0.00880000	0.02902369	360,855	1,294,305	720,215	2,375,375
large industrial (LT)	23,265,500	2.400000	0.00%	2.400000	55,837,200	0.00440913	0.01581456	0.00880000	0.02902369	102,581	367,934	204,736	675,251
pipeline (PT)	6,364,000	2.250000	0.00%	2.250000	14,319,000	0.00413356	0.01482615	0.00880000	0.02775971	26,306	94,354	56,003	176,663
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00273917	0.00982480	0.00880000	0.02136397	0	0	0	0
managed forests (TT)	16,966,100	0.250000	0.00%	0.250000	4,241,525	0.00045928	0.00164735	0.00038250	0.00248913	7,792	27,949	6,490	42,231
res/farm farmland class 1 (R1)	789,000	1.000000	25.00%	0.750000	591,750	0.00137785	0.00494205	0.00114750	0.00746740	1,087	3,899	905	5,892
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00183714	0.00658940	0.00153000	0.00995654	0	0	0	0
commercial excess/vacant unit (CU)	7,058,300	1.491000	0.00%	1.491000	10,523,925	0.00273917	0.00982480	0.00880000	0.02136397	19,334	69,346	62,113	150,793
commercial vacant land (CX)	1,950,400	1.491000	0.00%	1.491000	2,908,046	0.00273917	0.00982480	0.00880000	0.02136397	5,342	19,162	17,164	41,668
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00137785	0.00494205	0.00114750	0.00746740	0	0	0	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00273917	0.00982480	0.00880000	0.02136397	0	0	0	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00273917	0.00982480	0.00880000	0.02136397	0	0	0	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00273917	0.00982480	0.00220000	0.01476397	0	0	0	0
Office Building Taxable (DT)	536,300	1.491000	0.00%	1.491000	799,623	0.00273917	0.00982480	0.00880000	0.02136397	1,469	5,269	4,719	11,457
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00273917	0.00982480	0.00880000	0.02136397	0	0	0	0
industrial-hydro (IH)	717,000	2.400000	0.00%	2.400000	1,720,800	0.00440913	0.01581456	0.00880000	0.02902369	3,161	11,339	6,310	20,810
industrial vacant land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00440913	0.01581456	0.00880000	0.02902369	0	0	0	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00440913	0.01581456	0.00880000	0.02902369	0	0	0	0
industrial excess land (IU)	2,709,100	2.400000	0.00%	2.400000	6,501,840	0.00440913	0.01581456	0.00880000	0.02902369	11,945	42,843	23,840	78,628
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00440913	0.01581456	0.00880000	0.02902369	0	0	0	0
industrial vacant land (IX)	23,030,600	2.400000	0.00%	2.400000	55,273,440	0.00440913	0.01581456	0.00880000	0.02902369	101,545	364,219	202,669	668,433
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00137785	0.00494205	0.00114750	0.00746740	0	0	0	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00440913	0.01581456	0.00220000	0.02242369	0	0	0	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00273917	0.00982480	0.00880000	0.02136397	0	0	0	0
Total	2,592,197,918				2,720,824,626					4,998,530	17,928,603	6,130,212	29,057,345

Schedule C

2023 Barber's Beach Street Lights Special Area Tax Rates

Description	2023 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	19,467,000	1.000000	0.00%	1.000000	19,467,000	0.00001413	275
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00002684	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00001554	0
farmlands (FT)	0	0.250000	0.00%	0.250000	0	0.00000353	0
commercial (CT)	0	1.491000	0.00%	1.491000	0	0.00002106	0
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00003391	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00003391	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00003179	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00002106	0
managed forests (TT)	0	0.250000	0.00%	0.250000	0	0.00000353	0
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00001060	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00001413	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00002106	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00002106	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00001060	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00002106	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00002106	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00002106	0
Office Building Taxable (DT)	0	1.491000	0.00%	1.491000	0	0.00002106	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00002106	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00003391	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00003391	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00003391	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00003391	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00003391	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00003391	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00001060	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00003391	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00002106	0
Total	19,467,000				19,467,000		275

Schedule C

2023 Cambridge Fire Special Area Tax Rates

Description	2023 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	220,381,500	1.000000	0.00%	1.000000	220,381,500	0.00037143	81,856
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00070572	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00040857	0
farmlands (FT)	4,563,000	0.250000	0.00%	0.250000	1,140,750	0.00009286	424
commercial (CT)	801,700	1.491000	0.00%	1.491000	1,195,335	0.00055380	444
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00089143	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00089143	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00083572	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00055380	0
managed forests (TT)	2,799,700	0.250000	0.00%	0.250000	699,925	0.00009286	260
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00027857	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00037143	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00055380	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00055380	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00027857	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00055380	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00055380	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00055380	0
Office Building Taxable (DT)	0	1.491000	0.00%	1.491000	0	0.00055380	
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00055380	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00089143	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00089143	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00089143	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00089143	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00089143	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00089143	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00027857	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00089143	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00055380	0
Total	228,545,900				223,417,510		82,984