

# THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

## BY-LAW 2024-040

A by-law to provide for the levy and collection of property taxes for the 2024 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 2024-005 which established the Budget for the Township for the year 2024; and

**WHEREAS** pursuant to the County of Wellington (County) By-law No. 5860-24, the County has established upper and lower-tier property tax ratios and tax reductions for prescribed subclasses for the year 2024 and By-law No. 5861-24, being a by-law to establish and levy tax rates for upper tier purposes; and

**WHEREAS** pursuant to the County By-law Number 5850-24, the County has adopted estimates of all sums required by the County during the year 2024 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 001-2024.

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

1. For the raising of the sum of \$31,101,412 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 2024 interim tax levy imposed pursuant to By-law Number 001-2024, where billed.
3. For the year 2024, 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 2024.
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 30<sup>th</sup> day of August, 2024; and
  - (2) The 31<sup>st</sup> day of October, 2024.
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 22<sup>nd</sup> DAY OF MAY, 2024.**

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James Seeley, Mayor

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Justine Brotherston, Clerk

**Schedule A  
Summary of Tax Levies - 2024 Final**

	<b>TAX LEVY</b>	<b>TOTAL TAX LEVY</b>	<b>SHARE %</b>
<b>TOWNSHIP PURPOSES</b>			
General Purposes	\$5,358,921		
Barber's Beach Streetlights	\$728		
Cambridge Fire	\$79,677		
Total Township Purposes		\$5,439,326	17%
<b>COUNTY PURPOSES</b>			
County of Wellington	\$19,315,926		
Total County Purposes		\$19,315,926	62%
<b>EDUCATION PURPOSES</b>			
Total Education Purposes	\$6,346,160	\$6,346,160	20%
<b>TOTAL LEVY</b>		<b>\$31,101,412</b>	<b>100%</b>

**Schedule B  
2024 Property Tax Rates**

Description	2024 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Tax Rate				Levy			
						Township	County	Education	Total	Township	County	Education	Total
res/farm (RT)	2,082,853,180	1.000000	0.00%	1.000000	2,082,853,180	0.00191246	0.00689335	0.00153000	0.01033580	3,983,369	14,357,826	3,186,765	21,527,960
multi-res (MT)	2,076,100	1.900000	0.00%	1.900000	3,944,590	0.00363367	0.01309736	0.00153000	0.01826103	7,544	27,191	3,176	37,912
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00210370	0.00758268	0.00153000	0.01121638	0	0	0	0
farmlands (FT)	204,893,502	0.250000	0.00%	0.250000	51,223,376	0.00047811	0.00172334	0.00038250	0.00258395	97,963	353,100	78,372	529,435
commercial (CT)	185,873,713	1.491000	0.00%	1.491000	277,137,706	0.00285147	0.01027798	0.00880000	0.02192945	530,014	1,910,406	1,635,689	4,076,109
industrial (IT)	91,351,225	2.400000	0.00%	2.400000	219,242,940	0.00458990	0.01654403	0.00880000	0.02993393	419,293	1,511,317	803,891	2,734,501
large industrial (LT)	23,265,500	2.400000	0.00%	2.400000	55,837,200	0.00458990	0.01654403	0.00880000	0.02993393	106,786	384,905	204,736	696,428
pipeline (PT)	6,403,000	2.250000	0.00%	2.250000	14,406,750	0.00430303	0.01551003	0.00880000	0.02861306	27,552	99,311	56,346	183,209
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00285147	0.01027798	0.00880000	0.02192945	0	0	0	0
managed forests (TT)	16,870,100	0.250000	0.00%	0.250000	4,217,525	0.00047811	0.00172334	0.00038250	0.00258395	8,066	29,073	6,453	43,592
res/farm farmland class 1 (R1)	789,000	1.000000	25.00%	0.750000	591,750	0.00143434	0.00517001	0.00114750	0.00775185	1,132	4,079	905	6,116
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00191246	0.00689335	0.00153000	0.01033580	0	0	0	0
commercial excess/vacant unit (CU)	6,539,300	1.491000	0.00%	1.491000	9,750,096	0.00285147	0.01027798	0.00880000	0.02192945	18,647	67,211	57,546	143,403
commercial vacant land (CX)	1,950,400	1.491000	0.00%	1.491000	2,908,046	0.00285147	0.01027798	0.00880000	0.02192945	5,562	20,046	17,164	42,771
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00143434	0.00517001	0.00114750	0.00775185	0	0	0	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00285147	0.01027798	0.00880000	0.02192945	0	0	0	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00285147	0.01027798	0.00880000	0.02192945	0	0	0	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00285147	0.01027798	0.00220000	0.01532945	0	0	0	0
Office Building Taxable (DT)	536,300	1.491000	0.00%	1.491000	799,623	0.00285147	0.01027798	0.00880000	0.02192945	1,529	5,512	4,719	11,761
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00285147	0.01027798	0.00880000	0.02192945	0	0	0	0
industrial-hydro (IH)	717,000	2.400000	0.00%	2.400000	1,720,800	0.00458990	0.01654403	0.00880000	0.02993393	3,291	11,862	6,310	21,463
industrial vacant land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00458990	0.01654403	0.00880000	0.02993393	0	0	0	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00458990	0.01654403	0.00880000	0.02993393	0	0	0	0
industrial excess land (IU)	2,709,100	2.400000	0.00%	2.400000	6,501,840	0.00458990	0.01654403	0.00880000	0.02993393	12,434	44,819	23,840	81,094
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00458990	0.01654403	0.00880000	0.02993393	0	0	0	0
industrial vacant land (IX)	29,573,600	2.400000	0.00%	2.400000	70,976,640	0.00458990	0.01654403	0.00880000	0.02993393	135,740	489,266	260,248	885,254
industrial small scale on farm business 2 (IO)	0	2.400000	0.00%	2.400000	0	0.00458990	0.01654403	0.00880000	0.02993393	0	0	0	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00143434	0.00517001	0.00114750	0.00775185	0	0	0	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00458990	0.01654403	0.00220000	0.02333393	0	0	0	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00285147	0.01027798	0.00880000	0.02192945	0	0	0	0
<b>Total</b>	<b>2,656,401,020</b>				<b>2,802,112,063</b>					<b>5,358,921</b>	<b>19,315,926</b>	<b>6,346,160</b>	<b>31,021,007</b>

**Schedule C**

**2024 Barber's Beach Street Lights Special Area Tax Rates**

<b>Description</b>	<b>2024 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)	19,534,000	1.000000	0.00%	1.000000	19,534,000	0.00003727	728
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00007081	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00004099	0
farmlands (FT)	0	0.250000	0.00%	0.250000	0	0.00000932	0
commercial (CT)	0	1.491000	0.00%	1.491000	0	0.00005557	0
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00008944	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00008944	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00008385	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00005557	0
managed forests (TT)	0	0.250000	0.00%	0.250000	0	0.00000932	0
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00002795	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00003727	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00005557	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00005557	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00002795	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00005557	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00005557	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00005557	0
Office Building Taxable (DT)	0	1.491000	0.00%	1.491000	0	0.00005557	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00005557	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00008944	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00008944	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00008944	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00008944	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00008944	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00008944	0
industrial small scale on farm business 2 (IO)	0	2.400000	0.00%	2.400000	0	0.00008944	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00002795	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00008944	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00005557	0
<b>Total</b>	<b>19,534,000</b>				<b>19,534,000</b>		<b>728</b>

**Schedule C**

**2024 Cambridge Fire Special Area Tax Rates**

<b>Description</b>	<b>2024 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)	222,547,200	1.000000	0.00%	1.000000	222,547,200	0.00035349	78,669
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00067164	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00038884	0
farmlands (FT)	4,561,800	0.250000	0.00%	0.250000	1,140,450	0.00008837	403
commercial (CT)	678,400	1.491000	0.00%	1.491000	1,011,494	0.00052706	358
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00084838	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00084838	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00079536	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00052706	0
managed forests (TT)	2,799,700	0.250000	0.00%	0.250000	699,925	0.00008837	247
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00026512	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00035349	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00052706	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00052706	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00026512	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00052706	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00052706	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00052706	0
Office Building Taxable (DT)	0	1.491000	0.00%	1.491000	0	0.00052706	
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00052706	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00084838	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00084838	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00084838	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00084838	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00084838	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00084838	0
industrial small scale on farm business 2 (IO)	0	2.400000	0.00%	2.400000	0	0.00084838	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00026512	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00084838	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00052706	0
<b>Total</b>	<b>230,587,100</b>				<b>225,399,069</b>		<b>79,677</b>