

THE CORPORATION OF THE TOWN OF THE BLUE MOUNTAINS

BY-LAW NO. 2011 – 29

Being a By-law to establish tax rates to raise the levy required for 2011 local municipality purposes, and to provide for penalty and interest in default of payment thereof

WHEREAS the Council of The Corporation of the Town of The Blue Mountains has by By-Law No. 2011-24 adopted the estimates of all sums required during the year for the purposes of the municipality in accordance with Section 290 (1) of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended;

AND WHEREAS Section 307 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, requires that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act* according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions;

AND WHEREAS Section 312 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, 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 307 and Section 308 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, requires tax rates to be established in the same proportion to each other as the tax ratios established for the property classes are to each other;

AND WHEREAS the Corporation of the County of Grey has by By-Law 4712-11 established tax ratios for prescribed property classes for 2011 as required by Section 308 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended;

AND WHEREAS the Corporation of the County of Grey has by By-Law 4713-11 set the tax rate reductions for 2011 for prescribed property subclasses as required by Section 313 of the *Municipal Act, 2001, S.O. 2001 c 25*, as amended;

AND WHEREAS the Corporation of the County of Grey has by By-Law 4714-11 adopted optional tools for the purposes of administering limits for eligible properties within the meaning of Section 331 of the *Municipal Act, 2001, S.O. 2001 c 25*, as amended, (New Construction) for the Commercial, Industrial and Multi-Residential Property Classes;

AND WHEREAS the Corporation of the County of Grey has by By-Law 4715-11 established and levied tax rates for Upper Tier purposes for the year 2011 under Section 289 of the *Municipal Act, 2001, S.O. 2001 c 25*, as amended;

AND WHEREAS the Ministry of Education has by Ontario Regulation 114/11 under the *Education Act* amended O. Reg. 400/98 to establish Tax Rates for School Purposes for 2011;

AND WHEREAS Section 342 (1) (a) of the *Municipal Act, 2001, S.O. 2001, c.25*, as amended, allows a local municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

AND WHEREAS Section 342 (1) (b) of the *Municipal Act, 2001, S.O. 2001, c.25*, as amended allows a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause

342 (1) (a) to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS Section 345 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, allows for a percentage charge, not to exceed 1.25 per cent of the amount of taxes due and unpaid, to be imposed as a penalty for the non-payment of taxes, and allows for an interest charge, not to exceed 1.25 per cent each month of the amount of taxes due and unpaid, to be imposed for the non-payment of taxes;

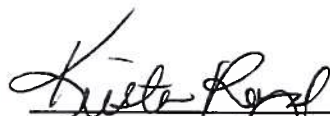
NOW THEREFORE the Council of The Corporation of the Town of The Blue Mountains hereby enacts as follows:

1. That there shall be levied and collected upon the whole assessment for real property according to the last certified assessment roll the tax rates as set out in Schedule "A" to this By-law and forming part of this By-law, which shall produce the general local municipal levy of Ten Million, Four Hundred and Nineteen Thousand, Six Hundred and Thirty-Six Dollars (\$10,419,636).
2. That the Tax Collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
3. That the final taxes shall be due in two instalments, Friday, August 26, 2011, and Wednesday, October 26, 2011.
4. That alternative due dates in the year be allowed, under the provisions of the pre-authorized payment plan.
5. That a percentage charge of 1.25 per cent of the amount of taxes due and unpaid shall be imposed as a penalty for the non-payment of taxes on the first day of the month following the date the taxes were due.
6. That interest charges in the amount of 1.25 per cent shall be imposed on the amount of taxes due and unpaid on the first day of each and every month the default continues.
7. All taxes shall be paid into the office of the Tax Collector, Thornbury, Ontario; at most financial institutions; by telephone banking; or by internet banking.
8. If an article of this By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed.

AND FURTHER that this By-law shall come into force and take effect upon the enactment thereof.

Enacted and passed this 27th day of April, 2011.


Ellen Anderson, Mayor


~~Corrina Giles, Clerk~~
Krista Royal, Deputy Clerk

THE CORPORATION OF THE TOWN OF THE BLUE MOUNTAINS
BY-LAW NO. 2011 - _____
SCHEDULE "A"

2011 TAX RATES

ASSESSMENT / TAX CLASS	RTC	ASSESSMENT				TOWN				COUNTY				EDUCATION				TOTALS	
		2011 CVA Assessment	2011 Tax Ratios	CVA Weighted by Transition Tax Ratios	2011 Town Tax Rates	2011 Town TAXATION	2011 County Tax Rates	2011 County TAXATION	2011 Education Tax Rates	2011 Education TAXATION	2011 Total Tax Rates	2011 Total TAXATION							
Taxable																			
Res Taxable Full	RT	\$2,541,354,286	1.00000000	\$2,541,354,286	0.00344841	\$8,763,624	0.00415091	\$10,548,933	0.00231000	\$5,870,528	0.00990932	\$25,183,085							
Res Taxable Full, shared as if P/L	RH	\$40,675	1.00000000	\$40,675	0.00344841	\$140	0.00415091	\$169	0.00231000	\$94	0.00990932	\$403							
Other Taxable Full (Resort Condo)	OT	\$222,340,430	1.00000000	\$222,340,430	0.00344841	\$766,720	0.00415091	\$922,915	0.00231000	\$513,606	0.00990932	\$2,203,242							
Multi-residential Taxable Full	MT	\$2,441,000	1.44119700	\$3,517,962	0.00469883	\$12,131	0.00598228	\$14,603	0.00231000	\$6,639	0.01328211	\$32,373							
Com. Taxable Full	CT	\$137,478,488	1.30694000	\$179,676,135	0.00450886	\$619,596	0.00542499	\$745,819	0.01604467	\$2,205,797	0.02597652	\$3,571,213							
Shopping Centre Taxable Full	ST	\$194,523	1.30694000	\$254,230	0.00450886	\$877	0.00542499	\$1,055	0.01604467	\$3,121	0.02597652	\$5,053							
Com. Taxable Full, shared as if P/L	CH	\$557,529	1.30694000	\$730,060	0.00450886	\$0	0.00542499	\$0	0.01604467	\$0	0.02597652	\$0							
Com. Taxable Excess Land	CU	\$1,264,887	0.91485800	\$1,157,182	0.00315480	\$3,990	0.00378749	\$2,117	0.01123127	\$6,282	0.01818356	\$10,138							
Com. Taxable Vacant Land	CX	\$184,250	0.91485800	\$168,583	0.00315480	\$581	0.00378749	\$4,803	0.01123127	\$14,206	0.01818356	\$23,000							
Com. Taxable Full, Vacant shared as if P/L	CJ	\$4,446,133	1.30694000	\$5,810,829	0.00450886	\$20,038	0.00542499	\$24,120	0.01123127	\$2,069	0.01818356	\$3,350							
New Const. Com. Taxable Full	XT	\$6,018,451	0.91485800	\$5,508,028	0.00315480	\$42,987	0.00378749	\$22,855	0.01330000	\$59,134	0.02323185	\$103,292							
New Const. Com. Excess Land	XU	\$6,695,633	1.85818700	\$12,441,738	0.00640778	\$42,904	0.00771317	\$51,645	0.00931000	\$129,226	0.01628230	\$97,874							
Ind. Taxable Full	IT	\$432,500	1.85818700	\$803,666	0.00640778	\$2,771	0.00771317	\$3,336	0.01930000	\$8,347	0.03342095	\$14,455							
Ind. Taxable Full, shared as if P/L	IH	\$29,833	1.20782155	\$36,033	0.00416506	\$124	0.00501356	\$150	0.01254500	\$7,008	0.02172362	\$648							
Ind. Taxable Excess Land	IU	\$558,650	1.20782155	\$674,750	0.00416506	\$2,327	0.00501356	\$2,801	0.01254500	\$7,008	0.02172362	\$12,136							
Ind. Taxable Vacant Land	IX	\$178,500	1.20782155	\$215,586	0.00416506	\$143	0.00501356	\$895	0.01254500	\$2,239	0.02172362	\$3,878							
Ind. Taxable Vacant Land, shared as if P/L	IJ	\$262,677	1.85818700	\$488,103	0.00640778	\$1,883	0.00771317	\$2,026	0.01330000	\$3,494	0.02742095	\$7,203							
New Const. Ind. Taxable Full	JT	\$4,892,211	0.90684800	\$4,889,492	0.00312718	\$15,299	0.00378424	\$18,415	0.01330000	\$65,066	0.02019143	\$98,781							
Pipeline Taxable Full	PT	\$73,158,480	0.25000000	\$18,289,620	0.00086210	\$63,070	0.00103773	\$75,919	0.00057750	\$42,249	0.00247733	\$181,238							
Farm Taxable Full	FT	\$6,478,461	0.25000000	\$1,619,615	0.00086210	\$5,858	0.00103773	\$6,723	0.00057750	\$3,741	0.00247733	\$16,049							
Managed Forest Taxable Full	TT																		
Total Taxable		\$3,009,007,597		\$2,999,342,002		\$10,342,952		\$12,449,999		\$8,998,233		\$31,791,184							
Payment In Lieu (PIL)																			
Res P/L Full	RF		1.00000000		0.00344841		0.00415091		0.00231000		0.00990932								
Res P/L Full, Taxable Tenant of Province	RP	\$549,546	1.00000000	\$549,546	0.00344841	\$1,895	0.00415091	\$2,281	0.00231000	\$1,289	0.00990932	\$5,446							
Res P/L General	RG	\$11,109,779	1.00000000	\$11,109,779	0.00344841	\$36,311	0.00415091	\$46,116	N/A		0.00758932	\$84,427							
Farm P/L Full	FF		0.25000000		0.00086210		0.00103773		0.00057750		0.00247733								
Multi-residential P/L Full	MF		1.44119700		0.00469883		0.00598228		0.00231000		0.01328211								
Com. P/L Full	CF	\$5,752,905	1.30694000	\$7,518,702	0.00450886	\$25,928	0.00542499	\$31,209	0.01604467	\$92,303	0.02597652	\$149,440							
Comm. P/L Full, Taxable Tenant of Province	CP	\$134,254	1.30694000	\$175,462	0.00450886	\$605	0.00542499	\$728	0.01604467	\$2,154	0.02597652	\$3,487							
Com. Occupied - General	CG	\$2,206,733	1.30694000	\$2,884,058	0.00450886	\$9,945	0.00542499	\$11,972	N/A		0.00993185	\$21,917							
Com. Excess Land P/L Full	CV		0.91485800		0.00315480		0.00378749		0.01123127		0.01438607								
Com. Parking Lot	GF		1.30694000		0.00450886		0.00542499		0.01604467		0.0205153								
Ind. Occupied Full	IF		1.85818700		0.00640778		0.00771317		0.01930000		0.02570778								
Ind. Excess Land	IK		1.20782155		0.00416506		0.00416506		0.01254500		0.01671005								
Ind. Vacant Land	IJ		1.20782155		0.00416506				0.01254500		0.01671005								
Total Payment In Lieu (PIL)		\$19,753,217		\$22,237,556		\$76,684		\$92,306		\$95,727		\$264,717							
Total Taxable/PIL Assessment		\$3,028,760,814	Weighted Assessment	\$3,021,579,558	Town Levy	\$10,419,636	County Levy	\$12,542,305	Taxes Raised for Education	\$9,093,960	Total Taxation	\$32,055,901							