

The Corporation of The Town Of The Blue Mountains

By-law Number 2014 –13

Being a By-law to establish tax rates to raise the levy required for 2014 local municipal 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. 2014-10 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 4836-14 established tax ratios for prescribed property classes for 2014 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 4837-14 set the tax rate reductions for prescribed property subclasses as required by Section 313 of the *Municipal Act*, S.O. 2001 c 25, as amended;

And Whereas the Corporation of the County of Grey has by By-law 4838-14 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 4839-14 adopted optional tools for the purposes of administering limits for Commercial, Industrial and Multi-Residential Property Classes in accordance with Section 329.1 of the *Municipal Act, 2001*, S.O. 2001, c. 25, and Ontario Regulation 73/03, as amended;

And Whereas the Corporation of the County of Grey has by By-law 4840-14 established and levied tax rates for Upper Tier purposes for the year 2014 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 445/12 under the *Education Act* amended O. Reg. 400/98 to establish Tax Rates for School Purposes for 2014;

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 Twelve Million, Seven Hundred and Forty- Seven Thousand, Nine Hundred and Ninety-Eight Dollars(\$12,747,998).
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, Wednesday, August 27, 2014, and Wednesday, October 29, 2014.
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 31st day of March, 2014.

Ellen Anderson, Mayor

Corrina Giles, Clerk

The Corporation of The Town Of The Blue Mountains
By-law Number 2014 –13
Schedule “A”

2014 Tax Rates

Taxable Assessment/Tax Class	RTC RTQ	CVA Assessment	Tax Ratios	CVA Weighted by Tax ratios	Town Tax Rates	Town Tax Levy	County Tax Rates	County Tax Levy	Education Tax Rates	Education Tax Levy	Total Tax Rates	Total Tax Levy
Residential Taxable Full	RT	\$2,995,752,457	1.000000	\$2,995,752,457	0.00366708	\$10,985,659	0.00385762	\$11,556,486	0.00203000	\$6,081,377	0.00955470	\$28,623,522
Residential Full Shared PIL	RH	\$19,600	1.000000	\$19,600	0.00366708	\$72	0.00385762	\$76	0.00203000	\$40	0.00955470	\$187
Resort Condominium Taxable Full	OT	\$198,635,752	1.000000	\$198,635,752	0.00366708	\$728,413	0.00385762	\$766,262	0.00203000	\$403,231	0.00955470	\$1,897,905
Multi-Residential Taxable Full	MT	\$2,442,000	1.441197	\$3,519,403	0.00528498	\$12,906	0.00555960	\$13,577	0.00203000	\$4,957	0.01287458	\$31,440
Commercial Taxable Full	CT	\$139,403,794	1.306940	\$182,192,395	0.00479265	\$668,114	0.00504168	\$702,830	0.01460000	\$2,035,295	0.02443433	\$3,406,239
Commercial Taxable Full Excess Land (Units)	CU	\$612,950	0.914858	\$560,762	0.00335486	\$2,056	0.00352918	\$2,163	0.01022000	\$6,264	0.01710404	\$10,484
Commercial Taxable Full Vacant Land	CX	\$7,056,500	0.914858	\$6,455,695	0.00335486	\$23,674	0.00352918	\$24,904	0.01022000	\$72,117	0.01710404	\$120,695
Commercial Full Vacant Land Shared PIL	CJ	\$207,000	0.914858	\$189,376	0.00335486	\$694	0.00352918	\$731	0.01022000	\$2,116	0.01710404	\$3,541
Shopping Centre Taxable Full	ST	\$209,500	1.306940	\$273,804	0.00479265	\$1,004	0.00504168	\$1,056	0.01460000	\$3,059	0.02443433	\$5,119
New Construction Commercial Taxable Full	XT	\$11,036,336	1.306940	\$14,423,829	0.00479265	\$52,893	0.00504168	\$55,642	0.01220000	\$134,643	0.02203433	\$243,178
New Construction Commercial Taxable Full	XU	\$30,250	0.914858	\$27,674	0.00335486	\$101	0.00352918	\$107	0.00854000	\$258	0.01542404	\$467
Industrial Taxable Full	IT	\$6,880,410	1.858187	\$12,785,088	0.00681412	\$46,884	0.00716819	\$49,320	0.01560000	\$107,334	0.02958231	\$203,538
Industrial Full Shared PIL	IH	\$458,000	1.858187	\$851,050	0.00681412	\$3,121	0.00716819	\$3,283	0.01560000	\$7,145	0.02958231	\$13,549
Industrial Taxable Full Excess Land (Units)	IU	\$30,500	1.207822	\$36,839	0.00442918	\$135	0.00465932	\$142	0.01014000	\$309	0.01922850	\$586
Industrial Taxable Full Vacant Land	IX	\$606,850	1.207822	\$732,967	0.00442918	\$2,688	0.00465932	\$2,828	0.01014000	\$6,153	0.01922850	\$11,669
Industrial Full Vacant Land Shared PIL	IJ	\$184,000	1.207822	\$222,239	0.00442918	\$815	0.00465932	\$857	0.01014000	\$1,866	0.01922850	\$3,538
New Construction Industrial Taxable Full	JT	\$308,500	1.858187	\$573,251	0.00681412	\$2,102	0.00716819	\$2,211	0.01220000	\$3,764	0.02618231	\$8,077
Pipeline Taxable Full	PT	\$5,348,845	0.906848	\$4,850,589	0.00332548	\$17,787	0.00349828	\$18,712	0.01220000	\$65,256	0.01902376	\$101,755
Farm Taxable Full	FT	\$102,584,433	0.250000	\$25,646,108	0.00091677	\$94,046	0.00096441	\$98,933	0.00050800	\$52,113	0.00238918	\$245,092
Residential Farmland 1 Awaiting Development	R1	\$49,000	0.250000	\$12,250	0.00091677	\$45	0.00096441	\$47	0.00050800	\$25	0.00238918	\$117
Managed Forest Taxable Full	TT	\$10,166,390	0.250000	\$2,541,598	0.00091677	\$9,320	0.00096441	\$9,805	0.00050800	\$5,165	0.00238918	\$24,289
Total Taxable		\$3,482,023,067		\$3,450,302,726		\$12,652,530		\$13,309,970		\$8,992,488		\$34,954,988

Payment in Lieu of Tax (PIL)	RTC RTQ	CVA Assessment	Tax Ratios	CVA Weighted by Tax ratios	Town Tax Rates	Town Tax Levy	County Tax Rates	County Tax Levy	Education Tax Rates	Education Tax Levy	Total Tax Rates	Total Tax Levy
Residential PIL General (no Education)	RG	\$13,704,700	1.000000	\$13,704,700	0.00366708	\$50,256	0.00385762	\$52,868	N/A		0.00752470	\$103,124
Res PIL Full Tenant of Province	RP	\$500,550	1.000000	\$500,550	0.00366708	\$1,836	0.00385762	\$1,931	0.00203000	\$1,016	0.00955470	\$4,783
Commercial PIL Full	CF	\$6,141,750	1.306940	\$8,026,899	0.00479265	\$29,435	0.00504168	\$30,965	0.01460000	\$89,670	0.02443433	\$150,070
Commercial PIL General (no Education)	CG	\$2,695,050	1.306940	\$3,522,269	0.00479265	\$12,916	0.00504168	\$13,588	N/A		0.00983433	\$26,504
Commercial PIL Full Tenant of Province	CP	\$45,750	1.306940	\$59,793	0.00479265	\$219	0.00504168	\$231	0.01460000	\$668	0.02443433	\$1,118
Comm PIL General, Vacant Land (no Education)	CZ	\$240,000	0.914858	\$219,566	0.00335486	\$805	0.00352918	\$847	N/A		0.00688404	\$1,652
Total Payment in Lieu (PIL)		\$23,327,800		\$26,033,776		\$95,468		\$100,429		\$91,354		\$287,250

Total Taxable and Payment in Lieu of Tax (PIL)	RTC RTQ	CVA Assessment	Tax Ratios	CVA Weighted by Tax ratios	Town Tax Rates	Town Tax Levy	County Tax Rates	County Tax Levy	Education Tax Rates	Education Tax Levy	Total Tax Rates	Total Tax Levy
Total		\$3,505,350,867		\$3,476,336,50		\$12,747,998		\$13,410,39		\$9,083,841		\$35,242,238