

**BY-LAW NUMBER 15-35**

**CORPORATION OF THE TOWNSHIP OF CLEARVIEW**

**A BY-LAW TO SET THE 2015 TAX RATES AND TO LEVY TAXES  
FOR THE YEAR 2015**

Whereas the Municipal Act, R.S.O., 2001, Section 290, provides that a Local Municipality shall in each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the Municipality;

And Whereas The Municipal Act, R.S.O., 2001, Section 307, provides 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 shall be deemed to have been imposed and be due on the dates as specified in the By-Law;

And Whereas the Municipal Act, R.S.O., 2001, Section 309, provides for the establishment of tax ratios for every municipality and that the Council of the upper-tier municipality shall pass such by-law;

And Whereas the Municipal Act, R.S.O., 2001, provides that an upper-tier municipality shall prepare and adopt estimates for all sums required during the year for the purposes of the upper-tier municipality, and Section 311 provides that they shall pass a by-law directing each lower-tier municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

And Whereas the Municipal Act, R.S.O., 2001, Section 312 provides that for raising the general local municipal 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 the County of Simcoe, in accordance with the relevant sections of the Municipal Act, passed the necessary By-Laws which established:

- a) The Tax Ratios to be used by all Municipalities within the County for 2015 and these are as follows:

<b>PROPERTY CLASS</b>	<b>TAX RATIO</b>
Residential/Farm	1.0000
Farmland Awaiting Development I	0.7500
Farmland Awaiting Development II	1.0000
Multi-Residential	1.5385
Commercial	1.2521

<b>PROPERTY CLASS</b>	<b>TAX RATIO</b>
Industrial	1.5385
Pipelines	1.2966
Farmlands	0.2500
Managed Forests	0.2500

- b) The Tax Rates to be used by the lower tier municipalities to establish the amount of taxes to be raised for the County Levy, and the Education Levy, are as shown on Schedule "A".
- c) Optional Tools for the purposes of administering limits (capping) for the Commercial, Industrial and Multi-Residential property classes as well as limits for eligible new construction within these same classes.

And Whereas the Corporation of the Township of Clearview established that the estimated sum required for Municipal purposes for the year 2015 to be raised through taxation at \$12,381,968.

Now Therefore this Council of the Corporation of the Township of Clearview enacts as follows:

1. That this By-Law may be known and cited for all purposes as the "Township of Clearview 2015 Tax Rate By-Law No. 15-35."
2. That the 2015 Municipal Budget was adopted on May 11<sup>th</sup>, 2015 by Council Resolution.
3. That;
  - a. For the year 2015, the Corporation of the Township of Clearview shall levy upon the capped property classes, the rates of taxation per current value assessment for specific purposes as set out in Schedule "A" to this By-Law.
  - b. For the year 2015, the Corporation of the Township of Clearview shall levy upon the uncapped property classes, the rates of taxation per current value assessment for specific purposes as set out in Schedule "A" to this By-Law, which is subject to capping adjustments.
4. The levy provided for in Schedule "A" attached to this By-Law shall be reduced by the amount of the interim levy for 2015. Schedule "A" forms a part of this By-Law.
5. For payments-in-lieu of taxes due to the Corporation of the Township of Clearview, the actual amount due to the corporation shall be based on the assessment roll and the tax rates for the year 2015.

5. The Tax Collector is hereby instructed to mail, or cause to be mailed, the Notice of Taxes Due, to the address of the residence or place of business of the person to whom such a notice is required to be given, as it appears in the last revised Assessment Roll for the Township of Clearview.
6. A penalty shall be imposed for non-payment of taxes on the due date, at the rate of 15% per annum or 1.25% of the amount due on the first day of each succeeding calendar month in which default continues.
7. Nothing herein done shall prevent the Tax Collector from proceeding at any time with the collection of any rate, tax or assessment or any part thereof in accordance with the provision of the Statutes and By-Laws governing the collection of taxes.
8. That a levy for any or all special charges or amounts collectable pursuant to any statute or by-law and chargeable to any or all real property or persons to be raised in the same manner and at the same time as all other levies, rates, charges and/or collections.
9. For the railway rights of way, taxes due in accordance with the Municipal Act, R.S.O., 2001, Section 315, and any related regulations that the amount due shall be based on the assessment roll and the tax rates for 2015.
10. That the final taxes less any interim taxes for the uncapped class be due and payable in two approximately equal installments on or before September 25<sup>th</sup>, 2015 and on or before November 25<sup>th</sup>, 2015.
11. That the final taxes less any interim taxes for the capped classes be due and payable in two approximately equal installments on or before September 25<sup>th</sup>, 2015 and on or before November 25<sup>th</sup>, 2015.
12. That the Treasurer be authorized to accept:
  - a. 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 payment does not affect the collection of penalty or interest;
  - b. monthly payments under the pre-authorized payment plan on the last banking day of each month January to October inclusive with a final monthly payment in November unless the final billed amount dictates an adjustment prior to November and no penalty will apply.
13. Should any section, subsection, clause, paragraph or provision of this By-Law be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the By-Law as a whole or any part thereof, other than the provision so declared to be invalid.

14. That this By-Law shall come into force and take effect on or from the final passing thereof for the current year 2015.

By-Law Number 15-35 read a first, second and third time and finally passed this 11<sup>th</sup> day of May, 2015.

  
MAYOR/COUNTY COUNCILLOR

  
CLERK/DIRECTOR OF LEGISLATIVE SERVICES

**BY-LAW NUMBER 15-35**

**SCHEDULE "A"**

**TAX RATES**

**1. COUNTY TAX RATES**

The following tax rates for County purposes are to be levied against assessment in their respective classes:

<b>Property Class</b>	<b>County Tax Rate</b>
Residential	0.00299958
Farmland I	0.00224969
Farmland II	0.00299958
Multi Residential	0.00461485
Commercial Occupied	0.00375577
Commercial Excess Vacant	0.00262905
New Construction Commercial Occupied	0.00375577
New Construction Commercial Excess Vacant	0.00262905
Industrial Occupied	0.00461485
Industrial Excess Vacant	0.00299965
New Construction Industrial Occupied	0.00461485
New Construction Industrial Excess Vacant	0.00299965
Pipeline	0.00388926
Farmland	0.00074990
Managed Forest	0.00074990

## 2. EDUCATION TAX RATE

The following tax rates for Education purposes are to be levied against assessments in their respective classes:

<b>Property Class</b>	<b>Education Tax Rate</b>
Residential	0.00195000
Farmland I	0.00146250
Farmland II	0.00195000
Multi Residential	0.00195000
Commercial Occupied	0.01190000
Commercial Excess Vacant	0.00833000
New Construction Commercial Occupied	0.01190000
New Construction Commercial Excess Vacant	0.00833000
Industrial Occupied	0.01530000
Industrial Excess Vacant	0.00994500
New Construction Industrial Occupied	0.01530000
New Construction Industrial Excess Vacant	0.00994500
Pipeline	0.01398754
Farmland	0.00048750
Managed Forest	0.00048750

### **3. MUNICIPAL TAX RATES**

The following tax rates for Clearview Township purposes of \$12,381,968 are to be levied against assessments in their respective classes:

<b>Property Class</b>	<b>Township</b>
Residential	0.00628426
Farmland I	0.00471320
Farmland II	0.00628426
Multi Residential	0.00966833
Commercial Occupied	0.00786852
Commercial Excess Vacant	0.00550797
New Construction Commercial Occupied	0.00786852
New Construction Commercial Excess Vacant	0.00550797
Industrial Occupied	0.00966833
Industrial Excess Vacant	0.00628442
New Construction Industrial Occupied	0.00966833
New Construction Industrial Excess Vacant	0.00628442
Pipeline	0.00814817
Farmland	0.00157107
Managed Forest	0.00157107

**BY-LAW NUMBER 15-35**

**SCHEDULE "B"**

**2015 Tax Rate Summary, for informational purposes only**

<b>Property Type</b>	<b>Township Tax Rate</b>	<b>County Tax Rate</b>	<b>Education Tax Rate</b>	<b>Total Tax Rate</b>
<b>Residential</b>	0.00628426	0.00299958	0.00195000	<b>0.01123384</b>
<b>Multi-residential</b>	0.00966833	0.00461485	0.00195000	<b>0.01623318</b>
<b>Commercial – occupied</b>	0.00786852	0.00375577	0.01190000	<b>0.02352429</b>
<b>Commercial – excess vacant</b>	0.00550797	0.00262905	0.00833000	<b>0.01646702</b>
<b>Industrial – occupied</b>	0.00966833	0.00461485	0.01530000	<b>0.02958318</b>
<b>Industrial – excess vacant</b>	0.00628442	0.00299965	0.00994500	<b>0.01922907</b>
<b>Pipeline</b>	0.00814817	0.00388926	0.01398754	<b>0.02602497</b>
<b>Farmland</b>	0.00157107	0.00074990	0.00048750	<b>0.00280847</b>
<b>Managed Forest</b>	0.00157107	0.00074990	0.00048750	<b>0.00280847</b>