

**The Corporation of the Municipality of West Grey**

**By-law Number 43-2020**

**Being a By-Law to provide for the adoption of the estimates of all sums required during the year, to strike the tax rates, and to provide for penalty and interest in default of payment thereof for the year 2020.**

**Whereas**, Section 312 of the Municipal Act, Chapter C.25, R.S.O. 2001, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

**Whereas**, Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios, and;

**Now Therefore, the council of the Municipality of West Grey hereby enacts as follows:**

1. **That**, the summary of tax rates for 2020, set out on Schedule "A" both attached hereto form part of this by-law and are hereby adopted.
2. **That**, there shall be levied and collected upon the assessable real property within the Corporation of the Municipality of West Grey based on the Assessments per the Assessment Roll dated October 31, 2019 for taxation in the year 2020;
  - a) applicable tax ratios as set by the County of Grey By-law Number 5083-20
  - b) applicable County tax rates as set by County of Grey By-law Number 5085-20
  - c) applicable Education Tax Rates for Commercial, Industrial and Pipeline as set by the Minister of Finance in Ontario Regulation 400/98 as amended by Ontario Regulation 6/20.
  - d) and local tax rates as set out in this by-law
3. **That**, the sums to be raised by means of taxation for the year 2020, be as follows:
  - a) for General Purposes the net levy will be \$10,254,048
  - b) for County of Grey Purposes the net levy will be \$5,953,984
  - c) for School Purposes the net levy will be \$3,377,815

**The 2020 levy for all purposes has been set at \$19,585,854**

4. **That**, the sums to be raised by means of taxation for the year 2020 for the Business Improvement Area, be as follows:

**For BIA Purposes the net levy will be \$12,600**

5. **That**, the following General Purposes tax rates are hereby adopted to be applied against the whole of the assessment for real property in the following classes:

Residential/Farm	.00615253
Multi-Residential	.00886701
Commercial Occupied	.00804099
Commercial New Construction	.00804099
Shopping Centre	.00804099
Commercial Vacant Units/Excess Lands	.00562869
Commercial Vacant Lands	.00562869
Commercial Small Scale on Farm	.00804099
Industrial and Large Industrial Occupied	.01143255
Industrial New Construction	.01143255
Industrial Vacant Units and Excess Lands	.00743116
Industrial Vacant Lands	.00743116
Industrial New Construction Vacant Units	.00743116
Industrial Small Scale on Farm	.01141265
Managed Forest	.00153813
Farmlands	.00134125
Farmlands Awaiting Development - Phase 1	.00134125
Pipeline	.00557941
Landfill	.00615253

6. **That**, all rateable property within the Business Improvement Area, as designated in By-Law #748A 1979, shall have a BIA tax rate applied as follows:

**BIA - Commercial Occupied** **0.215256%**

**BIA - Commercial Vacant & Vacant Land      0.150679%**

7. **That**, every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in 2 installments as follows: 50 percent of the final levy rounded upwards to the next whole dollar shall become due and payable on the 24<sup>th</sup> day of August 2020, and the balance of the final levy shall become due and payable on the 26<sup>th</sup> day of October 2020 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default. If it is necessary to delay the billing of the capped classes, the August 24<sup>th</sup> and October 26<sup>th</sup> installment dates may be amended by a resolution of Council.

8. **That**, on all taxes of the levy, which are in default on the 1st day of the month immediately following the due dates, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1st day of each and every month the default continues, until December 31st, 2020.

- 8.1 Notwithstanding Section (8), penalties are suspended for the period of April 1, 2020 to June 1, 2020, as a result of the COVID-19 emergency.

9. **That**, on all taxes in default on January 1st, 2020, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which the default continues.

- 9.1 Notwithstanding Section (9), interest is suspended for the period of April 1, 2020 to June 1, 2020, as a result of the COVID-19 emergency.

10. **That**, penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.

11. **That**, the Treasurer 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. The Treasurer or his/her designate is authorized to accept partial payment from time to time on account of any taxes due.

12. **That**, taxes are payable at the Municipality of West Grey Municipal Office, or by Telephone Banking at the Royal Bank, Scotiabank, Canadian Imperial Bank of Commerce, the TD Canada Trust, the Bank of Montreal, Tangerine, Central 1 Credit Union and Telpay. Taxes are also payable via Internet Banking with the same financial institutions. Any bank charges are the responsibility of the ratepayer.
13. That By-law Number 51-2019 is hereby repealed.

**READ** a first and second time this 2<sup>nd</sup> day of June, 2020.

**READ** a third time and finally passed this 2<sup>nd</sup> day of June, 2020.

(signed)

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Christine Robinson, Mayor

(signed)

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Laura Johnston, CAO

Municipality of West Grey - SUMMARY OF TAX RATES FOR 2020 TAXATION YEAR

Tax Class	Municipal	County	School	Total
Residential/Farm	0.00615253	0.00356034	0.00153000	0.01124287
Multi-Residential	0.00886701	0.00513115	0.00153000	0.01552816
Commercial Occupied	0.00804099	0.00465315	0.01250000	0.02519414
Commercial Vacant Units	0.00562869	0.00325721	0.01250000	0.02138590
Commercial Vacant Land	0.00562869	0.00325721	0.01250000	0.02138590
Commercial New Construction	0.00804099	0.00465315	0.00980000	0.02249414
Commercial New Con.-Vacant Unit	0.00562869	0.00325721	0.00980000	0.01868590
Commercial Small Scale on Farm	0.00804099	0.00465315	0.00245000	0.01514414
Shopping Centre	0.00804099	0.00465315	0.01250000	0.02519414
Industrial Large Occupied	0.01143255	0.00661578	0.01250000	0.03054833
Industrial Occupied	0.01143255	0.00661578	0.01250000	0.03054833
Industrial Vacant Unit	0.00743116	0.00430026	0.01250000	0.02423142
Industrial Vacant Land	0.00743116	0.00430026	0.01250000	0.02423142
Industrial New Construction	0.01143255	0.00661578	0.00980000	0.02784833
Industrial New Con.-Vacant Unit	0.00743116	0.00430026	0.00980000	0.02153142
Industrial Small Scale on Farm	0.01143255	0.00661578	0.00245000	0.02049833
Pipelines	0.00557941	0.00322869	0.00980000	0.01860810
Farmland Waiting Development	0.00134125	0.00077615	0.00038250	0.00249990
Farmlands	0.00134125	0.00077615	0.00038250	0.00249990
Managed Forest	0.00153813	0.00089009	0.00038250	0.00281072
Landfill	0.00615253	0.00356034	0.01250000	0.02221287

BIA Rate-Commercial Occupied      0.215256%  
BIA Rate-Commercial Vacant      0.150679%

Sample 2020 Tax Calculation for Residential Assessment:

Assessment Class	Assessment Value		2020 Total Tax Rate		2020 Total Taxes*
Residential	100,000	x	0.01124287	=	\$ 1,124.29

\*excludes any applicable Special Area Rate or Local Improvement charges.