

**THE CORPORATION OF THE
TOWNSHIP OF WELLINGTON NORTH**

BY-LAW NUMBER 40-14

**A BY-LAW TO SET THE RATES FOR 2014 TAXATION AND TO
PROVIDE FOR THE COLLECTION THEREOF.**

AUTHORITY: Municipal Act, 2001, S.O. 2001, Chapter 25, as amended,
Sections 307, 308 and 312.

WHEREAS pursuant to Section 312 of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, provides that the Council of 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;

AND WHEREAS the Council of the Corporation of the Township of Wellington North has passed By-law Number 39-14 to adopt the estimates of all sums required during 2014 for the purposes of the municipality;

AND WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the Council of the County of Wellington has passed By-law No. 5387-14 being a by-law to set tax ratios for the County of Wellington and for all local municipalities within the boundaries of the County for the year 2014 as follows:

Residential/Farm	1.000000
Multi Residential	1.920000
Commercial	1.440000
Industrial	2.440000
Pipeline	2.180000
Farmlands	0.250000
Managed Forests	0.250000

AND WHEREAS the tax rates for education purposes have been prescribed by the Province of Ontario in O. Regulation 400/98, amended by O. Regulation 2/14.

AND WHEREAS the Council of the County of Wellington has passed By-law Number 5378-14 being a by-law to adopt the estimates for the sums required during the year 2014 for general purposes for the County and By-law Number 5388-14 to establish tax rates for the same against the local municipalities;

AND WHEREAS the Council of the County of Wellington, in said By-law Number 5387-14 established tax rate reductions as follows

1. the vacant land, vacant units and excess land subclasses in the commercial property class is 30%
2. the vacant land, vacant units and excess land subclasses in the industrial property class is 35%

AND WHEREAS the Assessment Roll compiled in 2013 and upon which taxes for 2014 are to be levied, was received from the Municipal Property Assessment Corporation in December, 2013, the whole of the assessment for real property, according to the said last assessment roll, is as follows:

Residential/farm property class	804,584,091
Residential – Shared as PIL	56,500
Multi-residential property class	25,292,588
Commercial property class – full	72,456,365
Commercial property class – excess land	1,827,633
Commercial property class – vacant land	1,318,000
Industrial property class – full	21,704,956
Industrial property class – excess land	462,000
Industrial property class – vacant land	218,500
Large Industrial property class – full	12,218,500
Large Industrial property class-excess land	50,000
Industrial Hydro property class	59,650
Pipeline property class	3,604,000
Farmlands property class	409,941,208
Managed Forest property class	3,220,347
New Construction Commercial – full	6,631,685
New Construction Industrial – full	882,680

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WELLINGTON NORTH ENACTS AS FOLLOWS:

1. In this by-law;

“Property Classes” are as prescribed under the Assessment Act, and include the residential/farm property class, the multi-residential property class, the commercial property class and appropriate sub-classes, the industrial property class and appropriate sub-classes, the pipeline class, the farmlands property class, and the managed forests property class.

“Township” means the Corporation of the Township of Wellington North.
2. That the sums to be raised by means of taxation for the year 2014 be as follows:
 - a) for general municipal purposes a sum of \$6,241,545.
 - b) for County purposes a sum of \$7,629,079.
 - c) for education purposes a sum of \$3,351,783.
3. That there shall be levied and collected upon the whole assessment for real property, according to the last certified assessment roll, the rates of taxation for the year 2014 as set out below;
- 4.

Property Class	Own Purpose	County	Education	Total
Res/Farm	.00534544	.00653377	.00203000	.01390921
Res – Shared	.00737544	.00653377		.01390921
Multi-Res	.01026325	.01254484	.00203000	.02483809
Commercial - full	.00769744	.00940863	.01050375	.02760982
Commercial - excess	.00538821	.00658604	.00735262	.01932687
Commercial - vacant	.00538821	.00658604	.00735262	.01932687
Industrial - full	.01304288	.01594240	.01560000	.04458528
Industrial - excess	.00847788	.01036256	.01014000	.02898043
Industrial - vacant	.00847788	.01036256	.01014000	.02898043
Industrial Hydro	.02864288	.01594240		.04458528
Large Industrial	.01304288	.01594240	.01560000	.04458528
Large Indust - Excess	.00847788	.01036256	.01014000	.02898043
Pipeline	.01165307	.01424362	.01560000	.04149669

Farmlands	.00133636	.00163344	.00050750	.00347730
Managed Forests	.00133636	.00163344	.00050750	.00347730
New Const Industrial	.01304288	.01594240	.01220000	.04118528
New Const Comm	.00769744	.00940863	.01050375	.02760982

5. For the Year 2014 the Township shall levy upon the assessment of the Property Classes of property owners in the former Town of Mount Forest and the former Village of Arthur, the following tax rates for Street Lighting (Municipal Levy) ;

<u>Property Class</u>	<u>Street Lighting</u>
Res/Farm	.00028013
Multi-Res	.00053784
Commercial-full	.00040338
Commercial-excess	.00028237
Commercial-vacant	.00028237
Industrial-full	.00068351
Industrial- excess	.00044428
Industrial-vacant	.00044428
Large Industrial	.00068351
Large Industrial- Excess	.00044428
Pipeline	.00061067
Farmlands	.00007003
Managed Forests	.00007003
New Construction Commercial	.00040338
New Construction Industrial	.00068351

6. Other local improvement and special charges including business improvement area, tile drainage loans, sewer rates, rural street lighting charges, plus any other eligible/applicable charges shall be added to the tax roll and collected in the same manner as taxation.
7. That save and except that portions of taxes and other special rates levied by the Interim Levy under Section 317 of the Municipal Act, 2001 the taxes levied on the Residential, Farmland, Managed Forest, Pipeline, Commercial, Industrial and Multi-Residential classes, including all other rates, to be raised in 2014 shall become due and payable on the date of passing of this By-law, but may be paid in two installments as follows:

Due date of 1 st installment	August 22, 2014
Due date of 2 nd installment	October 24, 2014

8. Taxes shall be payable by cash, cheque or debit at the Corporation of the Township of Wellington North Municipal Office, or by mail to the Municipal mailing address. Current taxes are also payable at most chartered banks and financial institutions, through the Internet, by telephone banking and pre-authorized payment plan.
9. Notwithstanding the provisions of the by-law, any additional taxes payable as a result of additions to the roll pursuant to the Assessment Act, R.S.O. 1990, Chapter A.31 shall be that portion of the amount of taxes which would have been levied for the current year if the assessment had been made in the usual way, and that portion shall be in ratio that the number of days remaining the current year bears to the number 365 and shall be entered in the Collector's Roll and collected in the same manner as if the assessment had been made in the usual way.
10. That the Collector is hereby authorized to mail, deliver or cause to be mailed or delivered, the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given indicated on the last revised Assessment Roll.
11. That failure to receive the aforesaid notice in advance of the date for payment of any instalment does not affect the timing of default or the date from which penalty shall be imposed.
12. A penalty of one and one quarter percent (1¼%) will be imposed for non payment of taxes on the first day of each calendar month thereafter the installment due dates in which default continues until December 31, 2014.
13. On all taxes in default on January 1, 2015, interest shall be added at the rate of one and one quarter percent (1¼%) per month for each month or fraction thereof in which default continues.
14. 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.
15. That in accordance with Section 347(1) of the Municipal Act, S.O. 2001, c. 25, as amended, the Collector be required to apply all payments received to the outstanding penalty and/or interest first and then to that part of the taxes that has been in arrears for the greatest period of time.

16. In the event that any provision or section of this by-law is found by a court of competent jurisdiction to be ultra vires the powers of the Council of the Corporation, only such provision or section, as the case may be shall be inoperative and all other provisions and sections of this by-law shall remain in full force and effect.
17. This by-law shall come into force on and take effect upon its final passing.

***READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED
THIS 26TH DAY OF MAY, 2014.***

**RAYMOND TOUT,
MAYOR**

**MICHAEL GIVENS
CHIEF ADMINISTRATIVE OFFICER/CLERK**