

**BY-LAW NUMBER 16-47**

**CORPORATION OF THE TOWNSHIP OF CLEARVIEW**

**A BY-LAW TO SET THE 2016 TAX RATES AND TO LEVY TAXES  
FOR THE YEAR 2016**

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 2016 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
Industrial	1.5385

<b>PROPERTY CLASS</b>	<b>TAX RATIO</b>
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 2016 to be raised through taxation at \$13,517,351.

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 2016 Tax Rate By-Law No. 16-47."
2. That the 2016 Municipal Budget was adopted on April 25<sup>th</sup>, 2016 by Council Resolution.
3. That;
  - a. For the year 2016, 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 2016, 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 2016. 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 2016.
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 2016.
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 27<sup>th</sup>, 2016 and on or before November 25<sup>th</sup>, 2016.
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 27<sup>th</sup>, 2016 and on or before November 25<sup>th</sup>, 2016.
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 2016.

By-Law Number 16-47 read a first, second and third time and finally passed this 16<sup>th</sup> day of May, 2016.

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MAYOR

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CLERK/DIRECTOR OF LEGISLATIVE SERVICES

**BY-LAW NUMBER 16-47**

**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	0.00298947
Farmland I	0.00224210
Farmland II	0.00298947
Multi Residential	0.00459930
Commercial Occupied	0.00374312
Commercial Excess Vacant	0.00262018
New Construction Commercial Occupied	0.00374312
New Construction Commercial Excess Vacant	0.00262018
Industrial Occupied	0.00459930
Industrial Excess Vacant	0.00298954
New Construction Industrial Occupied	0.00459930
New Construction Industrial Excess Vacant	0.00298954
Pipeline	0.00387615
Farmland	0.00074737
Managed Forest	0.00074737

## **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	0.00188000
Farmland I	0.00141000
Farmland II	0.00188000
Multi Residential	0.00188000
Commercial Occupied	0.01180000
Commercial Excess Vacant	0.00826000
New Construction Commercial Occupied	0.01180000
New Construction Commercial Excess Vacant	0.00826000
Industrial Occupied	0.01500000
Industrial Excess Vacant	0.00975000
New Construction Industrial Occupied	0.01180000
New Construction Industrial Excess Vacant	0.00767000
Pipeline	0.01372051
Farmland	0.00047000
Managed Forest	0.00047000

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

The following tax rates for Clearview Township purposes of \$13,517,351 are to be levied against assessments in their respective classes:

<b>Property Class</b>	<b>Township</b>
Residential	0.00644188
Farmland I	0.00483139
Farmland II	0.00644186
Multi Residential	0.00991081
Commercial Occupied	0.00806586
Commercial Excess Vacant	0.00564609
New Construction Commercial Occupied	0.00806586
New Construction Commercial Excess Vacant	0.00564609
Industrial Occupied	0.00991081
Industrial Excess Vacant	0.00644202
New Construction Industrial Occupied	0.00991081
New Construction Industrial Excess Vacant	0.00644202
Pipeline	0.00835252
Farmland	0.00161045
Managed Forest	0.00161045

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**SCHEDULE "B"**

**2016 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>	0.00644188	0.00298947	0.00188000	<b>0.01131135</b>
<b>Multi-residential</b>	0.00991081	0.00459930	0.00188000	<b>0.01639011</b>
<b>Commercial – occupied</b>	0.00806586	0.00374312	0.01180000	<b>0.02360898</b>
<b>Commercial – excess vacant</b>	0.00564609	0.00262018	0.00826000	<b>0.01652627</b>
<b>Industrial – occupied</b>	0.00991081	0.00459930	0.01500000	<b>0.02951011</b>
<b>Industrial – excess vacant</b>	0.00644202	0.00298954	0.00975000	<b>0.01918156</b>
<b>Pipeline</b>	0.00835252	0.00387615	0.01372051	<b>0.02594918</b>
<b>Farmland</b>	0.00161045	0.00074737	0.00047000	<b>0.00282782</b>
<b>Managed Forest</b>	0.00161045	0.00074737	0.00047000	<b>0.00282782</b>