

BY-LAW NUMBER 14-33

CORPORATION OF THE TOWNSHIP OF CLEARVIEW

**A BY-LAW TO SET THE 2014 TAX RATES AND TO LEVY TAXES
FOR THE YEAR 2014**

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 2014 and these are as follows:

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

PROPERTY CLASS	TAX RATIO
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 2014 to be raised through taxation at \$11,940,907.

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 2014 Tax Rate By-Law No. 14-33."
2. That the 2014 Municipal Budget was adopted on May 26th, 2014 by Council Resolution.
3. That;
 - a. For the year 2014, 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 2014, 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 2014. 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 2014.


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 2014.
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 25th, 2014 and on or before November 25th, 2014.
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 25th, 2014 and on or before November 25th, 2014.
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 2014.

By-Law Number 14-33 read a first, second and third time and finally passed this 26th day of May, 2014.



MAYOR/COUNTY COUNCILLOR



CLERK

BY-LAW NUMBER 14-33

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:

Property Class	County Tax Rate
Residential	0.00303998
Farmland I	0.00227998
Farmland II	0.00303998
Multi Residential	0.00467700
Commercial Occupied	0.00380636
Commercial Excess Vacant	0.00266445
New Construction Commercial Occupied	0.00380636
New Construction Commercial Excess Vacant	0.00266445
Industrial Occupied	0.00467700
Industrial Excess Vacant	0.00304005
New Construction Industrial Occupied	0.00467700
New Construction Industrial Excess Vacant	0.00304005
Pipeline	0.00394163
Farmland	0.00075999
Managed Forest	0.00075999

2. EDUCATION TAX RATE

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

Property Class	Education Tax Rate
Residential	0.00203000
Farmland I	0.00152250
Farmland II	0.00203000
Multi Residential	0.00203000
Commercial Occupied	0.01220000
Commercial Excess Vacant	0.00854000
New Construction Commercial Occupied	0.01260000
New Construction Commercial Excess Vacant	0.00882000
Industrial Occupied	0.01560000
Industrial Excess Vacant	0.01014000
New Construction Industrial Occupied	0.01260000
New Construction Industrial Excess Vacant	0.00819000
Pipeline	0.01426576
Farmland	0.00050750
Managed Forest	0.00050750

3. MUNICIPAL TAX RATES

The following tax rates for Clearview Township purposes of \$11,940,907 are to be levied against assessments in their respective classes:

Property Class	Township
Residential	0.00605954
Farmland I	0.00454466
Farmland II	0.00605954
Multi Residential	0.00932259
Commercial Occupied	0.00758714
Commercial Excess Vacant	0.00531100
New Construction Commercial Occupied	0.00758714
New Construction Commercial Excess Vacant	0.00531100
Industrial Occupied	0.00932259
Industrial Excess Vacant	0.00605968
New Construction Industrial Occupied	0.00932259
New Construction Industrial Excess Vacant	0.00605968
Pipeline	0.00785680
Farmland	0.00151488
Managed Forest	0.00151488

BY-LAW NUMBER 14-33

SCHEDULE "B"

2014 Tax Rate Summary, for informational purposes only

Property Type	Township Tax Rate	County Tax Rate	Education Tax Rate	Total Tax Rate
Residential	0.00605954	0.00303998	0.00203000	0.01112952
Multi-residential	0.00932259	0.00467700	0.00203000	0.01602959
Commercial – occupied	0.00758714	0.00380636	0.01220000	0.02359350
Commercial – excess vacant	0.00531100	0.00266445	0.00854000	0.01651545
Industrial – occupied	0.00932259	0.00467700	0.01560000	0.02959959
Industrial – excess vacant	0.00605968	0.00304005	0.01014000	0.01923973
Pipeline	0.00785680	0.00394163	0.01426576	0.02606419
Farmland	0.00151488	0.00075999	0.00050750	0.00278237
Managed Forest	0.00151488	0.00075999	0.00050750	0.00278237