



THE CORPORATION OF THE TOWN OF ERIN

By-Law # 19 – 27

Being a By-law to set the rates for 2019 taxation and provide for the collection thereof.

Whereas pursuant to Section 312 of the Municipal Act, 2001, S.O. 2001, c.25, 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 Town of Erin has passed By-law number 18-64 to adopt the estimates of all sums required during 2019 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 portion to tax ratios;

AND WHEREAS the Council of the County of Wellington has passed By-law number 5614-19 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 2019 as follows:

Residential/Farm	1.000000
Multi Residential	1.900000
Commercial	1.491000
Industrial	2.400000
Pipeline	2.250000
Farmlands	0.250000
Managed Forests	0.250000

AND WHEREAS, the tax rates for education purposes have been prescribed by the Ministry of Finance and announced by letter dated April 9, 2019.

AND WHEREAS, the Council of the County of Wellington has passed By-law number 5601-19 that established levy requirements for the 2019 Budget and By-law number 5615-19 to establish tax rates for same against the local municipalities;

AND WHEREAS, the Council of the County of Wellington, in said By-law number 5614-19, has established tax rate reductions as follows:

- 1) the vacant land, vacant units and excess land subclasses in the commercial property class is 0%;
- 2) the vacant land, vacant units and excess land subclasses in the industrial property class is 0%;
- 3) the first class of farmland awaiting development in the residential/farm, multi-residential, commercial or industrial property classes is 25%;
- 4) the second class of farmland awaiting development in the residential/farm, multi-residential, commercial or industrial property classes is 0%.

AND WHEREAS, the Assessment Roll compiled in 2018 and upon which taxes for 2019 are to be levied, was certified by the Assessment Commissioner, the whole of the assessment for real property, according to the said last assessment roll, is as follows:

residential/farm (RT)	2,062,266,954
multi-residential (MT)	4,814,000
commercial (CT)	65,253,660
industrial (IT)	24,757,029
pipeline (PT)	2,076,854
farmland (FT)	401,453,701
managed forests (TT)	17,514,015
commercial excess land (CU)	1,827,725
commercial vacant land (CX)	3,329,908
parking lot (GT)	170,877
industrial farmland class I (I1)	263,750
industrial taxable shared (IH)	323,900
industrial excess land shared (IK)	149,600

industrial excess land (IU)	1,023,475
industrial vacant land (IX)	4,419,938
new construction industrial (JT)	1,428,013
new construction commercial (XT)	11,084,191
new constr. comm. excess land (XU)	47,300
new construction office building (YT)	2,400,500
Total Returned Assessment	2,604,605,390

Now therefore be it resolved that the Council for the Corporation of the Town of Erin hereby enacts as follows:

- 1) That the sums to be raised by means of taxation for the year 2019 be as follows:

for general municipal purposes a sum of	\$ 7,049,145
for County purposes a sum of	\$14,718,163
for education purposes a sum of	\$4,743,440
for Business Improvement Area purposes - a sum of	\$17,200
- 2) 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 2019 as set out in Schedule "A" attached hereto, and which forms part hereof.
- 3) That, in addition to the rates above, a special services levy be applied to each benefiting unit within the specific areas of Hillsburgh, the hamlets of Cedar Valley, Orton, Ospringe, and Ballinafad, and the subdivisions of Mountainview, Sandalwood Drive, Credit River Pines, Erinwood Drive, Erin Meadows, and Belerin, Delarmbro Drive, Trail Ridge, Forest Ridge, the Village of Erin, Crewson Ridge and Erinbrook for streetlighting costs based on the 2018 hydro and maintenance costs of \$199,296.20 as a flat rate per unit of \$102.73
- 4) That a Business Improvement Area rate of \$400 be applied to the specific commercial properties within the designated Business Improvement Area of the Village of Erin according to the minimum and maximum provisions established by the Village of Erin By-law number 84-24.
- 5) 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, Farm, Managed Forest, and Pipelines, Commercial or Industrial farmlands awaiting development property classes, including all other rates, to be raised in 2019 shall become due and payable on the date of passing of this By-law, but may be paid in two installments as follows: 50 percent of the final levy rounded upwards to the next whole dollar shall become due and payable on the 30th day of August, 2019; the remaining 50 percent of the final levy shall become due and payable on the 31st day of October, 2019; where the final tax levy is \$20.00 or less, they shall become due and payable in one installment on the 30th day of August, 2019; non-payment of the amount on the dates stated in accordance with this section shall constitute default, whereby the subsequent installment or installments shall forthwith become payable.
- 6) That the final tax installments for Commercial, Industrial, and Multi-Residential property classes, including subclasses, be paid in two installments as follows: 50 percent of the final levy rounded upwards to the next whole dollar shall become due and payable on the 30th day of September, 2019; the final 50 percent of the final levy shall become due and payable on the 29th day of November, 2019.
- 7) That where the sum of the taxes for which any person is chargeable in 2019 for municipal, County, education, and any other purpose, upon any real property assessed in one parcel to the same owner would according to the assessment thereon be less than \$10.00, the sum of such taxes shall be deemed to be \$10.00.
- 8) On all taxes of the levy, which are in default on the 1st day of September, 2019, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per

month will be added on the first day of each calendar month in which default continues, until December 31st, 2019.

- 9) 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 default continues.
- 10) 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) The collector may email or 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.
- 12) That taxes are payable at the Town of Erin Municipal Office, 5684 Trafalgar Road, Hillsburgh, Ontario.
- 13) That By-law 18-38 is hereby repealed.
- 14) That this By-law shall come into force and take effect upon the day of its passing.

Passed in Open Council on June 18th, 2019



Mayor, Allan Ails



Clerk, Lisa Champion

**The Corporation of the Town of Erin
Schedule "A"
By-Law # 19 - 27**

2019

CLASS	ASSESSMENT	CODE	TAX RATES					
			MUNICIPAL			COUNTY	EDUCATION	TOTAL
			GENERAL	INFRASTRUCTURE	TOTAL			
res/farm		RT	0.00271119	0.00024630	0.00295749	0.00617506	0.00161000	0.01074255
multi-res		MT	0.00515126	0.00046798	0.00561924	0.01173261	0.00161000	0.01896185
farmlands		FT	0.00067780	0.00006158	0.00073938	0.00154376	0.00040250	0.00268564
commercial		CT	0.00404239	0.00036724	0.00440963	0.00920701	0.00962131	0.02323795
industrial		IT	0.00650686	0.00059113	0.00709799	0.01482014	0.01290000	0.03481813
Large industrial		LT	0.00650686	0.00059113	0.00709799	0.01482014	0.01290000	0.03481813
pipeline		PT	0.00610018	0.00055418	0.00665436	0.01389388	0.01290000	0.03344824
managed forests		TT	0.00067780	0.00006158	0.00073938	0.00154376	0.00040250	0.00268564
commercial excess land		CU	0.00404239	0.00036724	0.00440963	0.00920701	0.00962131	0.02323795
commercial vacant land		CX	0.00404239	0.00036724	0.00440963	0.00920701	0.00962131	0.02323795
commercial farmland class I		C1	0.00203339	0.00018473	0.00221812	0.00463129	0.00120750	0.00805691
parking lot		GT	0.00404239	0.00036724	0.00440963	0.00920701	0.00962131	0.02323795
industrial taxable shared		IH	0.00650686	0.00059113	0.00709799	0.01482014	0.01290000	0.03481813
industrial excess land		IU	0.00650686	0.00059113	0.00709799	0.01482014	0.01290000	0.03481813
industrial excess land shared		IK	0.00650686	0.00059113	0.00709799	0.01482014	0.01290000	0.03481813
large indus excess/vacant		LU	0.00650686	0.00059113	0.00709799	0.01482014	0.01290000	0.03481813
industrial vacant land		IX	0.00650686	0.00059113	0.00709799	0.01482014	0.01290000	0.03481813
industrial farmland class I		I1	0.00203339	0.00018473	0.00221812	0.00463129	0.00120750	0.00805691
industrial farmland class II		I4	0.00650686	0.00059113	0.00709799	0.01482014	0.01290000	0.03481813
new construction industrial		JT	0.00650686	0.00059113	0.00709799	0.01482014	0.01030000	0.03221813
new constr ind excess land		JU	0.00650686	0.00059113	0.00709799	0.01482014	0.01030000	0.03221813
new construction commercial		XT	0.00404239	0.00036724	0.00440963	0.00920701	0.00962131	0.02323795
new construction excess land		XU	0.00404239	0.00036724	0.00440963	0.00920701	0.00962131	0.02323795
Supp New ConstrOffice		YT	0.00404239	0.00036724	0.00440963	0.00920701	0.00962131	0.02323795
new construction office vacant land		YU	0.00404239	0.00036724	0.00440963	0.00920701	0.00962131	0.02323795

