

**THE CORPORATION OF THE TOWN OF ERIN**

**By-Law Number 15 – 21**

**Being a By-law to set the rates  
for 2015 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 15-15 to adopt the estimates of all sums required during 2015 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 5428-15 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 2015 as follows:

Residential/Farm	1.000000
Multi Residential	1.890000
Commercial	1.460000
Industrial	2.400000
Pipeline	2.210000
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 as amended by Ontario Regulation 75/15.

**AND WHEREAS**, the Council of the County of Wellington has passed By-law number 5419-15 being a by-law to adopt the estimates for the sums required during the year 2015 for general purposes for the County and By-law number 5429-15 to establish tax rates for same against the local municipalities;

**AND WHEREAS**, the Council of the County of Wellington, in said By-law number 5429-15, has 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%;
- 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 2014 and upon which taxes for 2015 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 property class	1,772,089,263
Multi-residential property class	6,180,000
Commercial property class - full	59,673,576
Commercial property class - excess land	1,858,689
Commercial property class - vacant land	2,914,125
New Commercial	6,329,139
Commercial property class - Farmland I	0
Industrial property class - full	19,110,762
Industrial property class - excess land	771,950

Industrial Shared PII	442,000
Industrial property - farmland II	0
Industrial property class - vacant land	3,448,899
Industrial property class - Farmland I	139,750
Large Industrial property class - full	0
Large Industrial property class - excess land	0
Pipeline property class	1,913,156
Farm property class	226,065,160
Managed Forest property class	10,868,316
New construction – office	2,069,000


**NOW THEREFORE THE COUNCIL OF 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 2015 be as follows:
  - 1) for general municipal purposes a sum of \$ 5,762,577
  - 2) for County purposes a sum of \$13,013,053
  - 3) for education purposes a sum of \$4,686,893
  - 4) for Business Improvement Area purposes - a sum of \$16,400
  
- 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 2015 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, Ospringle, and Ballinafad, and the subdivisions of Mountainview, Sandalwood Drive, Credit River Pines, Erinwood Drive, Erin Meadows, and Belerin, Delarmbro Drive, Trail Ridge, Forest Ridge and the Village of Erin, for streetlighting costs based on the 2015 hydro and maintenance costs of \$123,000 as a flat rate per unit of \$68.30
  
- 4/ That a Business Improvement Area rate of .01951220 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 2015 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 31<sup>st</sup> day of August, 2015; the remaining 50 percent of the final levy shall become due and payable on the 30<sup>st</sup> day of October, 2015; where the final tax levy is \$20.00 or less, they shall become due and payable in one installment on the 31<sup>st</sup> day of August, 2015; 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 30<sup>th</sup> day of September, 2015; the final 50 percent of the final levy shall become due and payable on the 30<sup>th</sup> day of November, 2015.
  
- 7/ That where the sum of the taxes for which any person is chargeable in 2015 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 1<sup>st</sup> day of September, 2015, 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 31<sup>st</sup>, 2015.

- 9/ On all taxes in default on January 1<sup>st</sup>, 2016 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 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.

**Passed in Open Council on the 19th day of May 2015.**

  
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Mayor

  
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Clerk

**The Corporation of the Town of Erin  
Schedule "A"  
By-Law # 15 -**

**2015**

ASSESSMENT CLASS	CODE	TAX RATES					
		MUNICIPAL			COUNTY	EDUCATION	TOTAL
		GENERAL	INFRASTRUCTURE	TOTAL			
Residential	RT	0.00276497	0.00010898	0.00287395	0.00648995	0.00195000	0.01131390
Multi-Residential	MT	0.00522579	0.00020597	0.00543176	0.01226600	0.00195000	0.01964776
Commercial	CT	0.00403684	0.00015912	0.00419596	0.00947532	0.01026644	0.02393772
Commercial excess land	CU	0.00282578	0.00011139	0.00293717	0.00663273	0.00718651	0.01675641
Commercial vacant land	CX	0.00282578	0.00011139	0.00293717	0.00663273	0.00718651	0.01675641
New commercial	XT	0.00403684	0.00015912	0.00419596	0.00947532	0.01026644	0.02393772
Commercial farmland class I	C1	0.00207372	0.00008174	0.00215546	0.00486746	0.00146250	0.00848542
Industrial	IT	0.00663591	0.00026156	0.00689747	0.01557587	0.01530000	0.03777334
Industrial farmland class I	I1	0.00207372	0.00008174	0.00215546	0.00486746	0.00146250	0.00848542
Industrial farmland class II	I4	0.00663591	0.00026156	0.00689747	0.01557587	0.01530000	0.03777334
Industrial excess/vacant unit	IU	0.00431334	0.00017002	0.00448336	0.01012432	0.00994500	0.02455268
Industrial vacant unit	IX	0.00431334	0.00017002	0.00448336	0.01012432	0.00994500	0.02455268
Industrial taxable shared	IH	0.00663591	0.00026156	0.00689747	0.01557587	0.01530000	0.03777334
Large Industrial	LT	0.00663591	0.00026156	0.00689747	0.01557587	0.01530000	0.03777334
Large Industrial excess/vacant	LU	0.00431334	0.00017002	0.00448336	0.01012432	0.00994500	0.02455268
Farm	FT	0.00069124	0.00002725	0.00071849	0.00162249	0.00048750	0.00282848
Pipelines	PT	0.00611057	0.00024085	0.00635142	0.01434278	0.01530000	0.03599420
Managed Forests	TT	0.00069124	0.00002725	0.00071849	0.00162249	0.00048750	0.00282848
New construction office	YT	0.00403684	0.00015912	0.00419596	0.00947532	0.01026644	0.02393772
New construction industrial	JT	0.00663591	0.00026156	0.00689747	0.01557587	0.01190000	0.03437334