



## THE CORPORATION OF THE TOWN OF ERIN

### By-Law Number 18 – 38

#### Being a By-law to set the rates for 2018 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 17-455 to adopt the estimates of all sums required during 2018 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 5574-18 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 2018 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 December 22, 2017.

**And whereas** the Council of the County of Wellington has passed By-law number 5560-18 that established levy requirements for the 2018 Budget and By-law number 5574-18 to establish tax rates for same against the local municipalities;

**And whereas** the Council of the County of Wellington, in said By-law number 5573-18, 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 2017 and upon which taxes for 2018 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)	1,982,210,469
multi-residential (MT)	4,771,000
farmland (FT)	354,293,197
commercial (CT)	60,881,699
industrial (IT)	22,166,472
pipeline (PT)	2,029,833
managed forests (TT)	14,713,728
commercial excess land (CU)	1,762,650
commercial vacant land (CX)	3,200,500

parking lot (GT)	166,754
industrial taxable shared (IH)	323,400
industrial excess land shared (IK)	149,600
industrial excess land (IU)	940,750
industrial vacant land (IX)	4,353,000
industrial farmland class I (I1)	225,500
new construction industrial (JT)	187,500
new construction commercial (XT)	9,665,799
new constr comm excess land (XU)	47,200
new construction office building (YT)	2,295,000
<b>Total Returned Assessment</b>	<b>2,464,384,051</b>

**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 2018 be as follows:
  - 1) for general municipal purposes a sum of \$ 6,619,920
  - 2) for County purposes a sum of \$14,222,769
  - 3) for education purposes a sum of \$4,677,158
  - 4) 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 2018 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, the Village of Erin, Crewson Ridge and Erinbrook for streetlighting costs based on the 2018 hydro and maintenance costs of \$196,414 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 2018 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, 2018; the remaining 50 percent of the final levy shall become due and payable on the 31<sup>st</sup> day of October, 2018; 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, 2018; 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 28<sup>th</sup> day of September, 2018; the final 50 percent of the final levy shall become due and payable on the 30<sup>th</sup> day of November, 2018.
  
- 7/ That where the sum of the taxes for which any person is chargeable in 2018 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, 2018, 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>, 2018.
- 9/ On all taxes in default on January 1<sup>st</sup>, 2018 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 June 5, 2018.**



**Mayor, Allan Ails**



**Deputy Clerk, Lisa Campion**

**The Corporation of the Town of Erin  
Schedule "A"  
By-Law # 18 - 38**

**2018**

CLASS	ASSESSMENT	CODE	TAX RATES					
			MUNICIPAL			COUNTY	EDUCATION	TOTAL
			GENERAL	INFRASTRUCTURE	TOTAL			
res/farm		RT	0.00267532	0.00024703	0.00292235	0.00627863	0.00170000	0.01090098
multi-res		MT	0.00508311	0.00046937	0.00555248	0.01192939	0.00170000	0.01918187
farmlands		FT	0.00066883	0.00006176	0.00073059	0.00156966	0.00042500	0.00272525
commercial		CT	0.00398891	0.00036833	0.00435724	0.00936144	0.01000583	0.02372451
industrial		IT	0.00642077	0.00059288	0.00701365	0.01506871	0.01340000	0.03548236
Large industrial		LT	0.00642077	0.00059288	0.00701365	0.01506871	0.01340000	0.03548236
pipeline		PT	0.00601948	0.00055583	0.00657531	0.01412691	0.01340000	0.03410222
managed forests		TT	0.00066883	0.00006176	0.00073059	0.00156966	0.00042500	0.00272525
commercial excess land		CU	0.00279223	0.00025783	0.00305006	0.00655300	0.00700408	0.01660715
commercial vacant land		CX	0.00279223	0.00025783	0.00305006	0.00655300	0.00700408	0.01660715
commercial farmland class I		C1	0.00200649	0.00018528	0.00219177	0.00470897	0.00127500	0.00817574
parking lot		GT	0.00398891	0.00036833	0.00435724	0.00936144	0.01000583	0.02372451
industrial taxable shared		IH	0.00642077	0.00059288	0.00701365	0.01506871	0.01340000	0.03548236
industrial excess land		IU	0.00417350	0.00038537	0.00455887	0.00979466	0.00871000	0.02306353
industrial excess land		IK	0.00417350	0.00038537	0.00455887	0.00979466	0.00871000	0.02306353
large indus excess/vacant		LU	0.00417350	0.00038537	0.00455887	0.00979466	0.00871000	0.02306353
industrial vacant land		IX	0.00417350	0.00038537	0.00455887	0.00979466	0.00871000	0.02306353
industrial farmland class I		I1	0.00200649	0.00018528	0.00219177	0.00470897	0.00127500	0.00817574
industrial farmland class II		I4	0.00642077	0.00059288	0.00701365	0.01506871	0.01340000	0.03548236
new construction industrial		JT	0.00642077	0.00059288	0.00701365	0.01506871	0.01090000	0.03298236
new constr ind vacant land		JU	0.00417350	0.00038537	0.00455887	0.00979466	0.00708500	0.02143853
new commercial		XT	0.00398891	0.00036833	0.00435724	0.00936144	0.01000583	0.02372451
new construction excess land		XU	0.00279223	0.00025783	0.00305006	0.00655300	0.00700408	0.01660715
Supp New ConstrOffice		YT	0.00398891	0.00036833	0.00435724	0.00936144	0.01000583	0.02372451
new construction office vacant land		YU	0.00279223	0.00025783	0.00305006	0.00655300	0.00700408	0.01660715