### THE CORPORATION OF THE TOWN OF ERIN

### By-Law # 23 - 23

## Being a By-law to set the rates for 2023 taxation, and to provide for the collection thereof

**Whereas**, 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 22-52 to adopt the estimates of all sums required during 2023 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 5817-23 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 2023 as follows:

Residential	1.000000
Multi-Residential	1.900000
New Multi-Residential	1.100000
Commercial	1.491000
Industrial	2.400000
Pipeline	2.250000
Farmland	0.250000
Managed Forests	0.250000
Landfill	1.760000

And Whereas, the tax rates for education purposes have been prescribed by the Ministry of Finance and announced December 16, 2022 by O.Reg 576/22;

**And Whereas**, the Council of the County of Wellington has passed By-law number 5799-23 that established levy requirements for the 2023 Budget and By-law number 5818-23 to establish tax rates for same against the local municipalities;

**And Whereas**, the Council of the County of Wellington, in said By-law No. 5817-23, has established tax rate reductions as follows:

- a) the vacant land and excess land subclasses in the commercial property class is 0%;
- **b)** the vacant land and excess land subclasses in the industrial property class is 0%;
- c) the first class of farmland awaiting development in the residential, multiresidential, commercial or industrial property classes is 0%;
- d) the second class of farmland awaiting development in the residential, multiresidential, commercial or industry property classes is 0%.

And Whereas, the Assessment Roll compiled in 2022 and upon which taxes for 2023 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)	2,227,665,449
multi-residential (MT)	4,068,900
commercial (CT)	80,478,969
industrial (IT)	30,926,300

pipeline (PT)	2,552,000
farmland (FT)	440,931,000
managed forests (TT)	21,598,200
commercial excess land (CU)	1,398,900
commercial vacant land (CX)	3,027,000
parking lot (GT)	175,000
industrial taxable shared (IH)	324,400
industrial excess land shared (IK)	149,600
industrial excess land (IU)	947,200
industrial vacant land (IX)	3,165,000
office building (DT)	2,625,000

#### Total Returned Assessment 2,824,032,918

# 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 2023 be as follows:

1.1.1 for general municipal purposes a sum of: \$ 8,108,518 1.1.2 for County purposes a sum of: \$ 16,992,301 1.1.3 for Education purposes a sum of: \$ 4,733,441

- 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 2023 as set out in Schedule "A" attached hereto, and which forms part hereof.
- 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 Road, Erinwood Drive, Erin Meadows, and Belerin, Delarmbro Drive, Trail Ridge, Forest Ridge, the Village of Erin, Crewson Ridge and Erinbrook for street lighting costs based on the 2023 estimated hydro and maintenance costs of \$119k at a flat rate per unit of \$61.44.
- That the final tax installments for all 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 29th day of September, 2023; the final 50 percent of the final levy shall become due and payable on the 30th day of November 2023.
- 5. That where the sum of the taxes for which any person is chargeable in 2023 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.
- 6. On all taxes of the levy, which are in default on the 2nd day of October, 2023, 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, 2023.
- 7. On all taxes in default on January 1st, 2024 interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which default continues.
- 8. 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.

- 9. 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.
- 10. That taxes are payable at the Town of Erin Municipal Office, 5684 Trafalgar Road, Hillsburgh, Ontario N0B 1Z0.
- 11. This By-Law shall take effect upon the final passage thereof.

Passed in open Council on May 11, 2023.

Mayor, Michael Dehn

Clerk, Lisa Campion

### The Corporation of the Town of Erin Schedule "A" By-Law 23-23

2023

ASSESSMENT	Г	TAX RATES					
CLASS	CODE	MUNICIPAL			COUNTY	EDUCATION	TOTAL
	[	GENERAL INF	RASTRUCTURE	TOTAL			
res/farm	RT	0.00281171	0.00033267	0.00314438	0.00658940	0.00153000	0.01126378
multi-res	MT	0.00534225	0.00063207	0.00597432	0.01251986	0.00153000	0.02002418
farmlands	FT	0.00070293	0.00008317	0.00078610	0.00164735	0.00038250	0.00281595
commercial	CT	0.00419226	0.00049601	0.00468827	0.00982480	0.00880000	0.02331307
industrial	Π	0.00674811	0.00079841	0.00754652	0.01581456	0.00880000	0.03216108
Large industrial	LT	0.00674811	0.00079841	0.00754652	0.01581456	0.00880000	0.03216108
pipeline	PT	0.00632635	0.00074851	0.00707486	0.01482615	0.00880000	0.03070101
managed forests	π	0.00070293	0.00008317	0.00078610	0.00164735	0.00038250	0.00281595
commercial excess land	CU	0.00419226	0.00049601	0.00468827	0.00982480	0.00880000	0.02331307
commercial vacant land	CX	0.00419226	0.00049601	0.00468827	0.00982480	0.00880000	0.02331307
commercial farmland class I	C1	0.00210878	0.0002495	0.00235828	0.00494205	0.00114750	0.00844783
parking lot	GT	0.00419226	0.00049601	0.00468827	0.00982480	0.00880000	0.02331307
industrial taxable shared	IH	0.00674811	0.00079841	0.00754652	0.01581456	0.00880000	0.03216108
industrial excess land	IU	0.00674811	0.00079841	0.00754652	0.01581456	0.00880000	0.03216108
industrial excess land shared	IK	0.00674811	0.00079841	0.00754652	0.01581456	0.00880000	0.03216108
large indus excess/vacant	LU	0.00674811	0.00079841	0.00754652	0.01581456	0.00880000	0.03216108
industrial vacant land	X	0.00674811	0.00079841	0.00754652	0.01581456	0.00880000	0.03216108
industrial farmland class I	11	0.00210878	0.0002495	0.00235828	0.00494205	0.00114750	0.00844783
industrial farmland class II	14	0.00674811	0.00079841	0.00754652	0.01581456	0.00880000	0.03216108
new constr ind excess land	JU	0.00674811	0.00079841	0.00754652	0.01581456	0.00880000	0.03216108
office building	DT	0.00419226	0.00049601	0.00468827	0.00982480	0.00880000	0.02331307
new construction commercial	хт	0.00419226	0.00049601	0.00468827	0.00982480	0.00880000	0.02331307
new construction excess land	XU	0.00419226	0.00049601	0.00468827	0.00982480	0.00880000	0.02331307
Supp New ConstrOffice	YT	0.00419226	0.00049601	0.00468827	0.00982486	0.00880000	0.02331307
new construction office vacant land	I YU	0.00419226	0.00049601	0.00468827	0.00982480	0.00880000	0.02331307