

# THE CORPORATION OF THE TOWNSHIP OF PERRY

## BY-LAW No. 2019-27

Being a By-Law to set and levy the rates of taxation for municipal purposes and school purposes for the year 2019, to impose a penalty charge for non-payment of 2019 taxes, to provide for interest to be added to tax arrears for the year 2019, to provide for the year 2020 interim rates.

**WHEREAS** Section 312 of the *Municipal Act*, S.O. 2001 c.25 as amended provides that the Council of a local municipality shall after the adoption of estimates for the year pass a by-law to levy a separate tax rate as specified in this by-law on the assessment in each property class;

**AND WHEREAS** the Council of the Corporation of the Township of Perry has in accordance with the *Municipal Act*, S.O. 2001 c.25 as amended considered the estimates of the municipality and adopted the estimates as set out in By-Law 2019-23.

**AND WHEREAS** subsection 257.7(1) of the *Education Act*, as amended, requires a municipality to levy and collect tax rates for school purposes on such tax rates as are prescribed by regulation;

**AND WHEREAS** all property assessment rolls on which the 2019 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act* subject to appeals at present before the District Court and the Ontario Municipal Board;

**AND WHEREAS** "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmland Assessment", and "Managed Forest Assessment", as defined in the *Assessment Act*, as amended, have been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** the tax ratios on the aforementioned property for the 2019 taxation year have been set out in By-Law 2019-02 of the Corporation of the Township of Perry;

**AND WHEREAS** the sub-class tax rate reductions on prescribed sub-classes on the aforementioned property for the 2019 taxation year have been set out in By-Law 2019-04 of the Corporation of the Township of Perry;

**AND WHEREAS** the taxation for railway rights of way due to the Corporation of the Township of Perry shall be based on the last returned assessment roll for the Township of Perry and calculated based on the tax rates for the year 2019 as set by the Minister of Finance, and

**AND WHEREAS** the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the *Municipal Act* and the manner set out herein;

**AND WHEREAS** Public meetings where residents were provided with an opportunity to comment on the 2019 Budget were held on January 31, 2019, February 14, 2019, March 28, 2019 and April 17, 2019;

**AND WHEREAS** Notice of the intention to adopt the 2019 Municipal Budget as required by the *Municipal Act*, 2001 S.O. c.25 as amended and By-Law 2008-04 was provided by way of advertisement in the *Almaguin News* and the *Huntsville Forester* on April 18, 2019;

**NOW THEREFORE BE IT RESOLVED** that the Council of the Corporation of the Township of Perry enacts as follows:

1. For the year 2019, the Township of Perry shall levy upon the Residential/Farm Assessment, upon the Commercial Assessment, upon the Multi-Residential Assessment, upon the Pipeline Assessment, upon the Farmland Assessment, and upon the Managed Forest Assessment the rates of taxation per current value assessment for general purposes set out in Schedule "A" attached hereto and which forms part hereof.
2. For payments in lieu of, taxes due to the Corporation of the Township of Perry under the *Municipal Act* the actual amount due to the Corporation of the Township of Perry will be based on the assessment rolls for the year 2019.
3. All taxes, shall, subject to the provisions of Section 4. shall be due and payable in two installments: **August 25, 2019 and October 25, 2019** where the due date lands on a Saturday, Sunday or Holiday the next business day will become the due date.
4. The Treasurer/Tax Collector shall be and is hereby authorized to accept 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 part payment shall not affect the collection of any percentage charge imposed or collectable under Section 5 of this By-Law in respect to non-payment of any taxes or any class of taxes or of any instalment thereof.
5. A percentage charge of 1.25% is imposed as a penalty for non-payment of taxes or any class or installment thereof and shall be added to every tax or any instalment remaining unpaid on the first day of default and on the first day of each calendar month from then on in which default continues.
6. Interest charges in respect of unpaid taxes, other than those levied for the current year, shall be at the rate of 1.25% per month for each month or fraction of it until the taxes are paid.
7. Nothing herein contained shall prevent the Tax Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
8. In accordance with Section 355 of the *Municipal Act*, S.O., 2001, the minimum taxes chargeable in any year upon any one parcel shall be Twenty-Five Dollars (\$25.00).
9. The Treasurer or Tax Collector may mail, or caused to be mailed, all notices of taxes required in accordance with the provisions of the Act, to the address of the residence or place of business of the person taxed, the notice specifying the amount of taxes payable pursuant to this by-law. Notices will not be mailed to tenants. It is the responsibility of the person taxed to notify and collect taxes from tenants or other persons.
10. The taxes payable pursuant to this by-law shall be paid into the office of the Treasurer or Tax Collector for the Corporation of the Township of Perry on or before the respective due dates hereinbefore set forth.
11. The amounts required to be levied and collected by this by-law shall be reduced by the amounts levied and collected by the interim tax levy of the Corporation of the Township of Perry.
12. The tax rates set out in this by-law shall be calculated at 50% of their total and the 50% rate shall be used for the year 2020 interim billing.

13. This by-law shall take effect upon the third and final reading thereof.  
come into force and take effect immediately following third reading.

Read a first and second time this 15<sup>th</sup> day of May 2019.

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Norm Hofstetter, *Mayor*

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Beth Morton, *Clerk-Administrator*

Read a third and final time and enacted in open Council this 15th day of  
May 2019.

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Norm Hofstetter, *Mayor*

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Beth Morton, *Clerk-Administrator*

**SCHEDULE "A" to BY-LAW NO. 2019-27**

Township of Perry 2019 Municipal and Education Tax Rates

<b>RTC/RTQ</b>	<b>Class</b>	<b>Municipal</b>	<b>Education</b>	<b>Total</b>
RT, RH, RG	Residential	0.00688945	0.00161000	0.00849945
CT, CF, CG	Commercial Occupied	0.00572858	0.00869000	0.01441858
CU, CX	Commercial Vacant/Excess land	0.00401000	0.00738650	0.01139650
XT	Commercial New	0.00572858	0.00869000	0.01441858
IT	Industrial Occupied	0.00493078	0.00602738	0.01095816
IU, IX	Industrial Vacant/Excess land	0.00320501	0.00497259	0.00817760
MT	Multi Residential	0.00764453	0.00161000	0.00925453
NT	Multi Residential New	0.00688945	0.00161000	0.00849945
PT	Pipelines	0.00482262	0.00606406	0.01088668
FT	Farmlands	0.00172236	0.00040250	0.00212486
TT	Managed Forest	0.00172236	0.00040250	0.00212486
HF	Landfill	0.00632383	0.01030000	0.01662383