

By-law Number 25-29

The Corporation of the Township of Clearview

Being a By-law to set the tax rates and levy taxes for the year 2025

(Tax Rate By-law)

Whereas the Municipal Act, 2001, S.O. 2001, c. 25, as amended, Section 290, provides that a Local Municipality shall in each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the Municipality;

And Whereas the Municipal Act, 2001, Section 307, provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions, and shall be deemed to have been imposed and be due on the dates as specified in the By-Law;

And Whereas the Municipal Act, 2001, Section 309, provides for the establishment of tax ratios for every municipality and that the Council of the upper-tier municipality shall pass such by-law;

And Whereas the Municipal Act, 2001, provides that an upper-tier municipality shall prepare and adopt estimates for all sums required during the year for the purposes of the upper-tier municipality, and Section 311 provides that they shall pass a by-law directing each lower-tier municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

And Whereas the Municipal Act, R.S.O., 2001, Section 312 provides that for raising the general local municipal levy, 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 in the local municipality rateable for local municipality purposes;

And Whereas the County of Simcoe, in accordance with the relevant sections of the Municipal Act, passed the necessary By-Laws which established:

- a) The Tax Ratios to be used by all Municipalities within the County for 2025 and these are as follows:

Property Class	Ratio
Residential	1.000000
Multi Residential	1.000000
Farmland	0.250000
Managed Forest	0.250000
Commercial	1.222300
Industrial Occupied	1.192500
Aggregate Extraction	1.100000
Farm Based Small Business	0.298125
Landfill	1.000000
Pipeline	1.296600

- b) The Tax Rates to be used by the lower tier municipalities to establish the amount of taxes to be raised for the County Levy, and the Education Levy, are as shown on Schedule "A".
- c) Optional Tools for the purposes of administering limits (capping) for the Commercial, Industrial and Multi-Residential property classes as well as limits for eligible new construction within these same classes.

And Whereas the Corporation of the Township of Clearview established that the estimated sum required for Municipal purposes for the year 2025 to be raised through taxation at \$23,375,219.00.

Now Therefore Council of the Corporation of the Township of Clearview hereby enacts as follows:

1. That this By-Law may be known and cited for all purposes as the "Township of Clearview 2025 Tax Rate By-Law No. 25-29".
2. That the 2025 Municipal Budget was adopted on January 27, 2025, by Council Resolution.
3. That for the year 2025, the Corporation of the Township of Clearview shall:
 - a. levy upon the capped property classes, the rates of taxation per current value assessment for specific purposes as set out in Schedule "A" to this By-Law.
 - b. levy upon the uncapped property classes, the rates of taxation per current value assessment for specific purposes as set out in Schedule "A" to this By-Law, which is subject to capping adjustments.
4. The levy provided for in Schedule "A" attached to this By-Law shall be reduced by the amount of the interim levy for 2025 and that Schedule "A" forms a part of this By-Law.

5. For payments-in-lieu of taxes due to the Corporation of the Township of Clearview, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2025.
6. The Tax Collector is hereby instructed to mail, or cause to be mailed, the Notice of Taxes Due, to the address of the residence or place of business of the person to whom such a notice is required to be given, as it appears in the last revised Assessment Roll for the Township of Clearview.
7. A penalty shall be imposed for non-payment of taxes on the due date, at the rate of 15% per annum or 1.25% of the amount due on the first day of each succeeding calendar month in which default continues.
8. Under Section 345(1) of the Municipal Act, 2001, the Municipality may pass a bylaw imposing late payment charges, which includes penalties and interest. There is no provision in the Act for waiving or reducing these charges. Council may waive the section of the bylaw to impose interest and penalties for a period of time on all rate payers, but not waive interest and penalties on an individual property basis.
9. Nothing herein done shall prevent the Tax Collector from proceeding at any time with the collection of any rate, tax or assessment or any part thereof in accordance with the provision of the Statutes and By-Laws governing the collection of taxes.
10. That a levy for any or all special charges or amounts collectable pursuant to any statute or by-law and chargeable to any or all real property or persons to be raised in the same manner and at the same time as all other levies, rates, charges and/or collections.
11. For the railway rights of way, taxes due in accordance with the Municipal Act, 2001, Section 315, and any related regulations that the amount due shall be based on the assessment roll and the tax rates for 2025.
12. That the final taxes less any interim taxes for the uncapped class be due and payable in two approximately equal installments on or before July 31st, 2025 and on or before September 30th, 2025.
13. That the final taxes less any interim taxes for the capped classes be due and payable in two approximately equal installments on or before July 31st, 2025 and on or before September 30th, 2025.
14. That the Treasurer be authorized to accept:
 - a. 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 payment does not affect the collection of penalty or interest;

- b. monthly payments under the pre-authorized payment plan on the first banking day of each month January to October inclusive unless the final billed amount dictates an adjustment prior to October and no penalty will apply.
- 15. Should any section, subsection, clause, paragraph or provision of this By-Law be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the By-Law as a whole or any part thereof, other than the provision so declared to be invalid.
- 16. That the total 2025 Creemore BIA levy be set at \$25,000 and be levied on non-residential properties located within the boundaries of the Creemore Business Improvement Area. The minimum amount to be levied on individual non-residential properties is set at \$250.00 and the maximum amount is set at \$2,500.00.
- 17. That Schedule "B" forms part of this By-law.
- 18. That this By-Law shall come into force and take effect on or from the final passing thereof for the current year 2025.

By-law Number 25-29 read a first, second and third time and finally passed this 28th day of April, 2025.

Douglas Measures, Mayor

Sasha Helmkey, Director of Legislative Services/Clerk

Schedule "A"

Tax Rates

1. County Tax Rates

The following tax rates for County purposes are to be levied against assessment in their respective classes:

Property Type	County Tax Rate
Residential	0.00310357
Farmland I	0.00077589
Farmland II R1	0.00232768
Landfill	0.00310357
Multi Residential	0.00310357
New Multi Residential	0.00310357
Commercial Occupied	0.00379349
Commercial Excess Vacant	0.00379349
New Constr Comm O	0.00379349
New Constr Comm E V	0.00379349
Industrial Occupied	0.00370101
Industrial Excess Vacant	0.00370101
Small Scale on Farm (I7 & IO)	0.00092525
Aggregate Extraction	0.00341393
New Constr Ind O	0.00370101
New Constr Ind E V	0.00370101
Pipeline	0.00402409
Farmland	0.00077589
Managed Forest	0.00077589

2. Education Tax Rate

The following tax rates for Education purposes are to be levied against assessments in their respective classes:

Property Class	Education Tax Rate
Residential	0.00153000
Farmland I	0.00114750
Farmland II	0.00114750
Landfill	0.00980000
Multi Residential	0.00153000
New Multi Residential	0.00153000
Commercial Occupied	0.00880000
Commercial Excess Vacant	0.00880000
New Constr Comm O	0.00880000
New Constr Comm E V	0.00880000
Industrial Occupied	0.00880000
Industrial Excess Vacant	0.00880000
Industrial 7	0.00220000
New Constr Ind O	0.00880000
New Constr Ind E V	0.00880000
Pipeline	0.00880000
Farmland	0.00038250
Managed Forest	0.00038250

3. Municipal Tax Rates

The following tax rates for Clearview Township purposes of \$23,375,219.00 are to be levied against assessments in their respective classes:

Property Class	Township
Residential	0.00821287
Farmland I	0.00205322
Farmland II	0.00615965
Landfill	0.00821287
Multi Residential	0.00821287
New Multi Residential	0.00821287
Commercial Occupied	0.01003859
Commercial Excess Vacant	0.01003859
New Constr Comm O	0.01003859
New Constr Comm E V	0.01003859
Industrial Occupied	0.00979385
Industrial Excess Vacant	0.00979385
Aggregate Extraction	0.00903416
Industrial 7 (I7 & I0)	0.00244846
Pipeline	0.01064881
Farmland	0.00205322
Managed Forest	0.00205322

Schedule "B"

2025 Tax Rate Summary
 (For information purposes only)

Property Type	Township	County	Education	Total
Residential	0.00821287	0.00310357	0.00153000	0.01284644
Landfill	0.00821287	0.00310357	0.00980000	0.02111644
Multi-residential	0.00821287	0.00310357	0.00153000	0.01284644
New Multi-residential	0.00821287	0.00310357	0.00153000	0.01284644
Commercial - occupied	0.01003859	0.00379349	0.00880000	0.02263208
Commercial - excess vacant	0.01003859	0.00379349	0.00880000	0.02263208
Commercial - new const (occupied)	0.01003859	0.00379349	0.00880000	0.02263208
Industrial - occupied	0.00979385	0.00370101	0.00880000	0.02229486
Industrial - excess vacant	0.00979385	0.00370101	0.00880000	0.02229486
Small Scale on Farm (I7)	0.00244846	0.00092525	0.00220000	0.00557371
Aggregate Extraction	0.00903416	0.00341393	0.00511000	0.01755809
Industrial - new const (occupied)	0.00979385	0.00370101	0.00880000	0.02229486
Pipeline	0.01064881	0.00402409	0.00880000	0.02347290
Farmland	0.00205322	0.00077589	0.00038250	0.00321161
Managed Forest	0.00205322	0.00077589	0.00038250	0.00321161

2025 Tax Rate Summary, for informational purposes only.