

BY-LAW NUMBER 21-58

CORPORATION OF THE TOWNSHIP OF CLEARVIEW

**A BY-LAW TO SET THE TAX RATES AND TO LEVY TAXES
FOR THE YEAR 2021**

Whereas the Municipal Act, R.S.O., 2001, 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, R.S.O., 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, R.S.O., 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, R.S.O., 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 2021 and these are as follows:

PROPERTY CLASS	TAX RATIO
Residential/Farm	1.000000
Farmland Awaiting Development I	0.750000
Farmland Awaiting Development II	1.000000
Multi-Residential	1.000000
New Multi-Residential	1.000000
Commercial	1.222300

PROPERTY CLASS	TAX RATIO
Industrial	1.192500
Industrial 7	1.192500
Pipelines	1.296600
Farmlands	0.250000
Managed Forests	0.250000

- 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 2021 to be raised through taxation at \$17,005,447.

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

1. That this By-Law may be known and cited for all purposes as the "Township of Clearview 2021 Tax Rate By-Law No. 21-58
2. That this By-law repeals and replaces Clearview 2021 Tax Rate By-Law No. 21-49
3. That the 2021 Municipal Budget was adopted on January 13th, 2021 by Council Resolution.
4. That;
 - a. For the year 2021, the Corporation of the Township of Clearview shall 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. For the year 2021, the Corporation of the Township of Clearview shall 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.
5. The levy provided for in Schedule "A" attached to this By-Law shall be reduced by the amount of the interim levy for 2021. Schedule "A" forms a part of this By-Law.

6. 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 2021.
7. 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.
8. 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.
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, R.S.O., 2001, Section 315, and any related regulations that the amount due shall be based on the assessment roll and the tax rates for 2021.
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 August 26th, 2021 and on or before October 28th, 2021.
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 August 26th, 2021 and on or before October 28th, 2021.
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 last banking day of each month January to October inclusive with a final monthly payment in November unless the final billed amount dictates an adjustment prior to November 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 this By-Law shall come into force and take effect on or from the final passing thereof for the current year 2021.

By-Law Number 21-58 read a first, second and third time and finally passed this 10th day of May, 2021.

MAYOR

CLERK/DIRECTOR OF LEGISLATIVE SERVICES

BY-LAW NUMBER 21-58

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 Class	County Tax Rate
Residential	0.00273563
Farmland I	0.00205172
Farmland II	0.00205172
Landfill	0.00273563
Multi Residential	0.00273563
New Multi Residential	0.00273563
Commercial Occupied	0.00334376
Commercial Excess Vacant	0.00334376
New Constr Comm O	0.00334376
New Constr Comm E V	0.00334376
Industrial Occupied	0.00326224
Industrial Excess Vacant	0.00326224
Industrial 7	0.00081556
New Constr Ind O	0.00326224
New Constr Ind E V	0.00326224
Pipeline	0.00354702
Farmland	0.00068391
Managed Forest	0.00068391

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	0.00038250
Farmland II	0.00038250
Landfill	0.00880000
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 \$17,005,447 are to be levied against assessments in their respective classes:

Property Class	Township
Residential	0.00680716
Farmland I	0.00510537
Farmland II	0.00680716
Landfill	0.00680716
Multi Residential	0.00680716
New Multi Residential	0.00680716
Commercial Occupied	0.00832039
Commercial Excess Vacant	0.00832039
New Constr Comm O	0.00832039
New Constr Comm E V	0.00832039
Industrial Occupied	0.00811754
Industrial Excess Vacant	0.00811754
Industrial 7	0.00202939
New Constr Ind O	0.00811754
New Constr Ind E V	0.00811754
Pipeline	0.00882616
Farmland	0.00170179
Managed Forest	0.00170179

BY-LAW NUMBER 21-58

SCHEDULE "B"

Property Type	Township	County	Education	Total
Residential	0.00680716	0.00273563	0.00153000	0.01107279
Landfill	0.00680716	0.00273563	0.00880000	0.01834279
Multi-residential	0.00680716	0.00273563	0.00153000	0.01107279
New Multi-residential	0.00680716	0.00273563	0.00153000	0.01107279
Commercial - occupied	0.00832039	0.00334376	0.00880000	0.02046415
Commercial - excess vacant	0.00832039	0.00334376	0.00880000	0.02046415
Commercial - new construction (occupied)	0.00832039	0.00334376	0.00880000	0.02046415
Industrial - occupied	0.00811754	0.00326224	0.00880000	0.02017978
Industrial - excess vacant	0.00811754	0.00326224	0.00880000	0.02017978
Small Scale on Farm (17)	0.00202939	0.00081556	0.00220000	0.00504495
Industrial - new construction (occupied)	0.00811754	0.00326224	0.00880000	0.02017978
Pipeline	0.00882616	0.00354702	0.00880000	0.02117318
Farmland	0.00170179	0.00068391	0.00038250	0.00276820
Managed Forest	0.00170179	0.00068391	0.00038250	0.00276820

2021 Tax Rate Summary, for informational purposes only