



The Corporation of the Township of Clearview

By-law 22-38 (Consolidated – as amended)

A by-law to set the tax rates and to levy taxes for the year 2022

Consolidation		
Amendment No. 1	By-law Number 22-56	July 11, 2022

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E&OE

**Office Consolidation
Current to Amendment No. 1
By-law Number 22-56, July 11, 2022**

BY-LAW NUMBER 22-38

CORPORATION OF THE TOWNSHIP OF CLEARVIEW

**A BY-LAW TO SET THE TAX RATES AND TO LEVY TAXES
FOR THE YEAR 2022**

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 2022 and these are as follows:

PROPERTY CLASS	TAX RATIO
Residential/Farm	1.000000

PROPERTY CLASS	TAX RATIO
Farmland Awaiting Development I	0.750000
Farmland Awaiting Development II	1.000000
Multi-Residential	1.000000
New Multi-Residential	1.000000
Commercial	1.222300
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 2022 to be raised through taxation at \$18,630,477.

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 2022 Tax Rate By-Law No. 22-38
2. That this By-law repeals and replaces Clearview 2021 Tax Rate By-Law No. 21-58
3. That the 2022 Municipal Budget was adopted on January 19th, 2022 by Council Resolution.
4. That;
 - a. For the year 2022, 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 2022, 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 2022. 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 2022.
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. Penalty and interest will be waived on the 2022 tax levy for the period from April 1, 2022 to November 30, 2022, provided that the tax account is paid in full by November 30, 2022.
(Amended by By-law 22-56)
10. 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.
11. 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.
12. 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 2022.
13. 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 28th, 2022 and on or before September 29th, 2022.
14. 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 28th, 2022 and on or before September 29th, 2022
15. 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.
16. 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.
17. That this By-Law shall come into force and take effect on or from the final passing thereof for the current year 2022.

By-Law Number 22-38 read a first, second and third time and finally passed this 30th day of May, 2022.

MAYOR **Office Consolidation**

CLERK/DIRECTOR OF LEGISLATIVE SERVICES

BY-LAW NUMBER 22-38

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	0.00279034
Farmland I	0.00209276
Farmland II	0.00209276
Landfill	0.00279034
Multi Residential	0.00279034
New Multi Residential	0.00279034
Commercial Occupied	0.00341063
Commercial Excess Vacant	0.00341063
New Constr Comm O	0.00341063
New Constr Comm E V	0.00341063
Industrial Occupied	0.00332748
Industrial Excess Vacant	0.00332748
Industrial 7	0.00083187
New Constr Ind O	0.00332748
New Constr Ind E V	0.00332748
Pipeline	0.00361795
Farmland	0.00069759
Managed Forest	0.00069759

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 \$18,630,478 are to be levied against assessments in their respective classes:

Property Class	Township
Residential	0.00707654
Farmland I	0.00530741
Farmland II	0.00707654
Landfill	0.00707654
Multi Residential	0.00707654
New Multi Residential	0.00707654
Commercial Occupied	0.00864965
Commercial Excess Vacant	0.00864965
New Constr Comm O	0.00864965
New Constr Comm E V	0.00864965
Industrial Occupied	0.00843877
Industrial Excess Vacant	0.00843877
Industrial 7	0.00210969
New Constr Ind O	0.00843877
New Constr Ind E V	0.00843877
Pipeline	0.00917544
Farmland	0.00176914
Managed Forest	0.00176914

BY-LAW NUMBER 22-38

SCHEDULE "B"

Property Type	Township	County	Education	Total
Residential	0.00707654	0.00279034	0.00153000	0.01139688
Landfill	0.00707654	0.00279034	0.00880000	0.01866688
Multi-residential	0.00707654	0.00279034	0.00153000	0.01139688
New Multi-residential	0.00707654	0.00279034	0.00153000	0.01139688
Commercial - occupied	0.00864965	0.00341063	0.00880000	0.02086028
Commercial - excess vacant	0.00864965	0.00341063	0.00880000	0.02086028
Commercial - new construction (occupied)	0.00864965	0.00341063	0.00880000	0.02086028
Industrial - occupied	0.00843877	0.00332748	0.00880000	0.02056625
Industrial - excess vacant	0.00843877	0.00332748	0.00880000	0.02056625
Small Scale on Farm (17)	0.00210969	0.00083187	0.00220000	0.00514156
Industrial - new construction (occupied)	0.00843877	0.00332748	0.00880000	0.02056625
Pipeline	0.00917544	0.00361795	0.00880000	0.02159339
Farmland	0.00176914	0.00069759	0.00038250	0.00284923
Managed Forest	0.00176914	0.00069759	0.00038250	0.00284923

2022 Tax Rate Summary, for informational purposes only