

By-law 23-2023

THE CORPORATION OF THE MUNICIPALITY OF WEST PERTH

Being a By-law for the purposes of adopting an annual budget and levying and collecting rates for various purposes and to provide for the payment of taxes and to provide for penalty and interest

Whereas Section 290 (1) of the *Municipal Act, S.O. 2001*, as amended 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;

Whereas Section 312 (1) of the *Municipal Act, S.O. 2001*, as amended defines a "general local municipality levy" to mean the amount the local municipality decided to raise in its budget for the year under section 290 of the *Municipal Act, S.O. 2001*, as amended, on all rateable property in the local municipality;

Whereas Section 312(2) of the *Municipal Act, S.O. 2001*, as amended provides that 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;

Whereas the County of Perth, under the provisions of Section 308 and 311 of the *Municipal Act, S.O. 2001*, establishes tax ratios and an upper tier tax levy for the County of Perth;

Whereas the Minister of Finance, under the provisions of Ontario Regulation 400/98, under the *Education Act R.S.O. 1990*, as amended by Ontario Regulation, establishes education tax rates;

Whereas the Municipality of West Perth, under the provisions of Section 326 of the *Municipal Act, S.O. 2001*, as amended, may identify and prescribe special services areas for levying a special local municipal levy;

Whereas Section 398 of the *Municipal Act, S.O. 2001*, as amended, provides that a local municipality may add fees and charges imposed under Part 12 of the said Act to the tax roll and collect them in the same manner as municipal taxes; and,

Whereas Section 342 and 345 of the *Municipal Act, S.O. 2001*, as amended, provides that a municipality may establish due dates, places where taxes may be paid and penalty rates for non-payment of taxes.

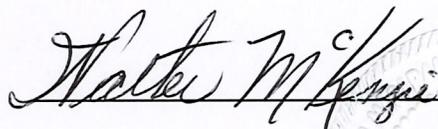
Now therefore be it resolved that the Council of the Corporation of the Municipality of West Perth enacts as follows:

1. That tax rates as per Schedule "A", Schedule "B" and Schedule "C" attached hereto shall be levied and charged in 2023.
2. Taxes for properties in the commercial, industrial, business, residential/farm, farmlands, multi-residential, managed forest, landfill and pipeline tax classes shall be payable in two installments, with a due date of August 31, 2023 and November 30, 2023. The total bill shall be reduced by the amount collected on the Interim Tax Billing collected pursuant to By-law 2-2023 of the Corporation of the Municipality of West Perth.
3. There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out above. The penalty shall be one and one-quarter percent (1.25%) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2023.
4. A penalty of one-and-one-quarter percent (1.25%) per month shall be added to each installment on the first day of default and on the first day of each month thereafter that the default continues, until December 31, 2023.
5. On all taxes of the final tax levy in default on January 1, 2024, interest shall be added at the rate of 1.25% per month for each month or fraction thereof of default.

6. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.
7. The collector may 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.
8. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector 's roll under Section 340 of the *Municipal Act, 2001*.
9. The Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 3 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
10. Nothing in this by-law shall prevent the 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.
11. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
12. This By-law shall come into force and take effect on the day of the final passing thereof.

Read a first and second time this 1st day of May 2023.

Read a third and final time and finally passed this 1st day of May 2023.



Mayor Walter McKenzie



Clerk Daniel Hobson

THE CORPORATION OF THE MUNICIPALITY OF WEST PERTH

CLERICAL CHANGE SCHEDULE "A" TO BY-LAW # 23 - 2023

RTC	TAX OR PIL	DESCRIPTION	WEST PERTH CVA	COUNTY RATES	COUNTY of PERTH LEVY	EDUCATION RATES	EDUCATION LEVY	BASE MUNICIPAL RATE	MUNICIPAL LEVY	TOTAL TAX RATE	TOTAL LEVY
RT	TAX	Residential/Farm	\$ 926,822,050	0.00290842	\$ 2,695,588	0.00153000	\$ 1,418,038	0.00636055	\$ 5,895,098	0.01079897	\$ 10,008,724
FT	TAX	Farmlands	\$ 2,012,978,999	0.00072711	\$ 1,463,657	0.00038250	\$ 769,964	0.00159014	\$ 3,200,918	0.00269975	\$ 5,434,539
TT	TAX	Managed Forests	\$ 2,193,700	0.00072711	\$ 1,595	0.00038250	\$ 839	0.00159014	\$ 3,488	0.00269975	\$ 5,922
PT	TAX	Pipeline Taxable	\$ 3,790,000	0.00476719	\$ 18,068	0.00880000	\$ 33,352	0.01042558	\$ 39,513	0.02399277	\$ 90,933
CT	TAX	Commercial Taxable Full	\$ 78,547,440	0.00362651	\$ 284,853	0.00880000	\$ 691,217	0.00793097	\$ 622,957	0.02035748	\$ 1,599,027
CF	PIL	Ed)	\$ 3,857,000	0.00362651	\$ 13,987	0.00980000	\$ 37,799	0.00793097	\$ 30,590	0.02135748	\$ 82,376
CG	PIL	Commercial PIL (No Education)	\$ 675,600	0.00362651	\$ 2,450	0.00000000	\$ -	0.00793097	\$ 5,358	0.01155748	\$ 7,808
CU	TAX	Commercial Tax Vacant/Excess Land	\$ 665,300	0.00362651	\$ 2,413	0.00880000	\$ 5,855	0.00793097	\$ 5,276	0.02035748	\$ 13,544
CX	TAX	Commercial Taxable: Vacant Land	\$ 393,500	0.00362651	\$ 1,427	0.00880000	\$ 3,463	0.00793097	\$ 3,121	0.02035748	\$ 8,011
CZ	PIL	Commercial Vacant Land PIL (no ed)	\$ 15,800	0.00362651	\$ 57	0.00000000	\$ -	0.00793097	\$ 125	0.01155748	\$ 182
XT	TAX	New Construction Commercial Full	\$ -	0.00362651	\$ -	0.00880000	\$ -	0.00793097	\$ -	0.02035748	\$ -
IT	TAX	Industrial Taxable Full	\$ 16,356,111	0.00572726	\$ 93,676	0.00880000	\$ 143,934	0.01252520	\$ 204,864	0.02705246	\$ 442,474
LT	TAX	Large Industrial Taxable Full	\$ 6,911,500	0.00572726	\$ 39,584	0.00880000	\$ 60,821	0.01252520	\$ 86,568	0.02705246	\$ 186,973
IH	PIL	Industrial Taxable: Full, Shared PIL	\$ 10,400	0.00572726	\$ 60	0.01250000	\$ 130	0.01252520	\$ 130	0.03075246	\$ 320
IF	PIL	Industrial PIL: Full	\$ 14,700	0.00572726	\$ 84	0.01250000	\$ 184	0.01252520	\$ 184	0.03075246	\$ 452
LU	TAX	Large Industrial Taxable: Excess Land	\$ 72,300	0.00572726	\$ 414	0.00880000	\$ 636	0.01252520	\$ 906	0.02705246	\$ 1,956
IU	TAX	Industrial Taxable: Excess Land	\$ -	0.00572726	\$ -	0.00880000	\$ -	0.01252520	\$ -	0.02705246	\$ -
IX	TAX	Industrial Taxable: Vacant Land	\$ 459,000	0.00572726	\$ 2,629	0.00880000	\$ 4,039	0.01252520	\$ 5,749	0.02705246	\$ 12,417
MT	TAX	Multi Residential Taxable Full	\$ 8,841,600	0.00290842	\$ 25,715	0.00153000	\$ 13,528	0.00636055	\$ 56,237	0.01079897	\$ 95,480
NT	TAX	New Multi Residential Taxable Full	\$ 728,000	0.00290842	\$ 2,117	0.00153000	\$ 1,114	0.00636055	\$ 4,630	0.01079897	\$ 7,861
JT	TAX	Industrial (New Construction) Full	\$ -	0.00290842	\$ -	0.00880000	\$ -	0.01252520	\$ -	0.02423362	\$ -
HF	PIL	Landfill PIL: Full	\$ 1,092,000	0.00365422	\$ 3,990	0.00980000	\$ 10,702	0.00799155	\$ 8,727	0.02144577	\$ 23,419
XU	TAX	New Construction Commercial Excess Land	\$ -	0.00365423	\$ -	0.00880000	\$ -	0.00793097	\$ -	0.02038520	\$ -
E	TAX	Exempt	\$ 45,733,500	0.00000000	\$ -	0.00000000	\$ -	0.00000000	\$ -	-	\$ -
		Total	\$ 3,110,158,500		\$ 4,652,364		\$ 3,195,615		\$ 10,174,439		\$ 18,022,418



THE CORPORATION OF THE MUNICIPALITY OF WEST PERTH

SCHEDULE "B" TO BY-LAW # 23 - 2023

RTC	DESCRIPTION	Brodhagen Street Lights Rates	Brodhagen Street Lights Revenue	Cromarty Street Lights (per Household)	Dublin Street Lights Rates	Dublin Street Lights Revenue	Fischer Road Street Lights (per Household)	Frank St. Street Lights (per Household)	Fullarton Street Lights (per Household)	Monkton Street Lights Rates	Monkton Street Lights Revenue	Russeldale Street Lights (per Household)	St. Columban Street Lights Rate	St. Columban Street Lights Revenue	Staffa Street Lights Rates	Staffa Street Lights Revenue	Mitchell Street Lights Rates	Mitchell Street Lights Revenue
RT	Residential/Farm	0.00035659	\$ 3,666	\$ 136.25	0.00060046	\$ 12,300	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ 5,142	\$ 72.00	0.00021865	\$ 1,858	0.00050773	\$ 2,629	0.00023809	\$ 111,538
FT	Farmlands	0.00008915	\$ -	\$ 136.25	0.00015012	\$ 213	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00005466	\$ 39	0.00012693	\$ -	0.00005952	\$ 202
TT	Managed Forests	0.00008915	\$ -	\$ 136.25	0.00015012	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00005466	\$ -	0.00012693	\$ -	0.00005952	\$ -
PT	Pipeline Taxable	0.00058449	\$ -	\$ 136.25	0.00098421	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00035839	\$ -	0.00083222	\$ -	0.00039025	\$ 651
CT	Commercial Taxable Full	0.00044463	\$ 2,122	\$ 136.25	0.00074871	\$ 2,258	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ 208	\$ 72.00	0.00027263	\$ 50	0.00063309	\$ 64	0.00029687	\$ 10,372
CF	Commercial Taxable (full) PIL (LT Keeps Ed)	0.00044463	\$ -	\$ 136.25	0.00074871	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00027263	\$ -	0.00063309	\$ -	0.00029687	\$ 304
CG	Commercial PIL (No Education)	0.00044463	\$ -	\$ 136.25	0.00074871	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00027263	\$ -	0.00063309	\$ -	0.00029687	\$ 69
CU	Commercial Tax Vacant/Excess Land	0.00044463	\$ -	\$ 136.25	0.00074871	\$ 15	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00027263	\$ -	0.00063309	\$ -	0.00029687	\$ 136
CX	Commercial Taxable: Vacant Land	0.00044463	\$ -	\$ 136.25	0.00074871	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00027263	\$ -	0.00063309	\$ -	0.00029687	\$ 98
CZ	Commercial Vacant Land PIL (no ed)	0.00044463	\$ -	\$ 136.25	0.00074871	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00027263	\$ -	0.00063309	\$ -	0.00029687	\$ -
XT	New Construction Commercial Full	0.00044463	\$ -	\$ 136.25	0.00074871	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00027263	\$ -	0.00063309	\$ -	0.00029687	\$ -
IT	Industrial Taxable Full	0.00070220	\$ 62	\$ 136.25	0.00118243	\$ 689	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00043057	\$ -	0.00099982	\$ 132	0.00046885	\$ 3,578
LT	Large Industrial Taxable Full	0.00070220	\$ -	\$ 136.25	0.00118243	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00043057	\$ -	0.00099982	\$ -	0.00046885	\$ 2,668
IH	Industrial Taxable: Full, Shared PIL	0.00070220	\$ -	\$ 136.25	0.00118243	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00043057	\$ -	0.00099982	\$ -	0.00046885	\$ -
IF	Industrial PIL: Full	0.00070220	\$ -	\$ 136.25	0.00118243	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00043057	\$ -	0.00099982	\$ -	0.00046885	\$ 7
LU	Large Industrial Taxable: Excess Land	0.00070220	\$ -	\$ 136.25	0.00118243	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00043057	\$ -	0.00099982	\$ -	0.00046885	\$ 34
IU	Industrial Taxable: Excess Land	0.00070220	\$ -	\$ 136.25	0.00118243	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00043057	\$ -	0.00099982	\$ -	0.00046885	\$ -
IX	Industrial Taxable: Vacant Land	0.00070220	\$ -	\$ 136.25	0.00118243	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00043057	\$ -	0.00099982	\$ -	0.00046885	\$ 215
MT	Multi Residential Taxable Full	0.00035659	\$ -	\$ 136.25	0.00060046	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00021865	\$ -	0.00050773	\$ -	0.00023809	\$ 1,708
NT	New Multi Residential Taxable Full	0.00070220	\$ -	\$ 136.25	0.00118243	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00043057	\$ -	0.00099982	\$ -	0.00023809	\$ 173
JT	Industrial (New Construction) Full	0.00070220	\$ -	\$ 136.25	0.00118243	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00043057	\$ -	0.00099982	\$ -	0.00046885	\$ -
HF	Landfill PIL: Full	0.00044803	\$ -	\$ 136.25	0.00075443	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00027472	\$ -	0.00063792	\$ -	0.00029914	\$ 292
XU	New Construction Commercial Excess Land	0.00044463	\$ -	\$ 136.25	0.00074871	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0.00027263	\$ -	0.00063309	\$ -	0.00029687	\$ -
E	Exempt	0.00000000	\$ -	\$ 136.25	-	\$ -	\$ 33.92	\$ 36.75	\$ 64.10	0.00038753	\$ -	\$ 72.00	0	\$ -	0	\$ -	0.00000000	\$ -
	Total		\$ 5,850			\$ 15,475					\$ 5,350		\$ 1,947		\$ 2,825			\$ 132,044



THE CORPORATION OF THE MUNICIPALITY OF WEST PERTH

SCHEDULE "B" TO BY-LAW # 23 - 2023

RTC	DESCRIPTION	BIA Rate	Assessment	Levy	Minimum \$100	Total BIA Levy
CT	Commercial Taxable Full	0.00153880	\$ 12,872,500	\$ 19,808	\$ 236.06	20,044
CU	Commercial Tax Vacant/Excess Land	0.00153880	\$ 60,200	\$ 93		93
CX	Commercial Taxable: Vacant Land	0.00153880	\$ 20,000	\$ 31		31
Total			\$ 12,952,700	\$ 19,932	\$ 236	20,167