# The Corporation of The Township of Amaranth

## By-law Number 28- 2019

## A By-law to provide for the levy and collection of taxes required for the Township of Amaranth for the year 2019

**Whereas** it is necessary for the Council of The Corporation of the Township of Amaranth pursuant to The Municipal Act, 2001, S.O. 2001, Chapter 25 as amended to Levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Township of Amaranth the sums set forth for various purposes as set out in Schedule "A" hereto attached for the year 2019; and

**Whereas** pursuant to the County of Dufferin By-Law Number 2019-23, the County of Dufferin passed a by-law to set tax ratios and to set tax rate reductions for prescribed property subclasses for county purposes and lower tier municipal purposes for the year 2019; and

**Whereas** the transition tax ratios established the relative amount of taxation to be borne by each property class and have been set for the taxation year 2019 as follows:

| | |
|---|---|
| (A) Residential Class | 1.0000 |
| (B) Multi-Residential Class | 2.1500 |
| (C) New Multi-Residential Class | 1.1000 |
| (D) Commercial Class | 1.2200 |
| (E) Industrial Class | 2.1984 |
| (F) Pipeline Class | 0.8421 |
| (G) Landfills Class | 1.1815 |
| (H) Farmlands Class | 0.2300 |
| (I) Managed Forest Class | 0.2500 |

**Whereas** the property classes have been prescribed by the Minister of Finance under The Assessment Act R.S.O. 1990 c.A.31 as amended and regulations thereto; and

**Whereas** an Interim Levy was made before the adoption of the estimates for the current year;

**Now Therefore The Corporation of the Township of Amaranth by the Municipal Council thereof enacts as follows:**

**That** for the year 2019 The Corporation of the Township of Amaranth shall levy upon the above noted classes of property, as applicable, the rates of taxation per current value assessment to raise the sum of $3,382,777.00 for General Municipal Purposes based on the estimates for the current year; and

**That** every owner be taxed according to the tax rates in this by-law, together with such tax rates as are properly set by the County of Dufferin for County purposes and by the Province of Ontario for education purposes, and such taxes shall become due and payable as follows:

1. The taxes shall be payable to the Treasurer, Township of Amaranth in four instalments, namely:

   February 21, 2019
   May 23, 2019
   August 22, 2019
   November 21, 2019

2. In the event that the Provincial "OPTA" system does not have the necessary data to provide on Commercial, Industrial and Multi-Residential tax capping to permit processing tax bills for these instalment dates, then the Treasurer is authorized

to process tax bills for the remaining tax classes and to establish later tax instalment due date(s) for the Commercial, Industrial and Multi- Residential tax classes on a separate tax bill.

3. Any instalment or any part of any instalment of rates, taxes and assessments not paid on the due date, a penalty shall be added of one and one quarter (1.25) per cent on the first day of default and on the first day of each calendar month thereafter in which default continues, as set out in the Municipal Act; and

4. Whereas the Treasurer shall add all special charges required pursuant to any statute or by-law to the respective properties chargeable thereto and that the same shall be collected by the collector in the manner as all other rates or levies.

5. The Treasurer as the Collector of Taxes for the Township of Amaranth is hereby authorized to mail or cause to be mailed, the notice specifying the amount of taxes payable by any person liable for taxes, to the address or place of business of the person or persons to whom such notice is required to be given.

6. Taxes are payable at the office of the Tax Collector of the Township Amaranth or any other place designated by the said collector.

7. If any section or portion of this by-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Township of Amaranth that all remaining sections and portions of this by-law and Schedule "A" continues in force and effect.

8. Schedule "A" attached hereto shall be and form a part of this by-law.

By-law Read a First and Second Time this **5th** day of **June, 2019**

By-law Read a Third time and Passed this **5th** day of **June, 2019**

Susan M Stone
**Clerk**

**Mayor**

**SCHEDULE A to BY-LAW 28-2019**

TOWNSHIP OF AMARANTH

**2019 TAX RATES & LEVIES**

# TOWNSHIP OF AMARANTH

| Property Class | Tax Class | Township of Amaranth Tax Rates | County of Dufferin Tax Rates | Provincial Education Tax Rates | 2019 Total Tax Rates | 2019 CVA | Township of Amaranth Tax Levy | County of Dufferin Tax Levy | Education Tax Levy | Total Tax Levy |
|---|---|---|---|---|---|---|---|---|---|---|
| Residential | RT | 0.478719% | 0.364791% | 0.161000% | **1.004510%** | $603,654,323.00 | $2,889,810.83 | $2,202,076.64 | $971,883.46 | **$6,063,770.93** |
| Residential Payment In Lieu | RH | 0.478719% | 0.364791% | 0.161000% | **1.004510%** | $0.00 | $0.00 | $0.00 | $0.00 | **$0.00** |
| Commercial Full (Occupied) | CT | 0.584038% | 0.445045% | 0.952006% | **1.981089%** | $13,924,033.00 | $81,321.61 | $61,968.22 | $132,557.63 | **$275,847.46** |
| Commercial Vacant Land | CU | 0.408826% | 0.311532% | 0.809205% | **1.529563%** | $1,122,225.00 | $4,587.95 | $3,496.08 | $9,081.10 | **$17,165.14** |
| Commercial Excess Land | CX | 0.408826% | 0.311532% | 0.809205% | **1.529563%** | $429,353.00 | $1,755.31 | $1,337.57 | $3,474.35 | **$6,567.22** |
| Commercial New Const. Full | XT | 0.584038% | 0.445045% | 0.952006% | **1.981089%** | $5,707,397.00 | $33,333.35 | $25,400.49 | $54,334.76 | **$113,068.60** |
| Commerical New Const. Excess Land | XU | 0.408826% | 0.311532% | 0.809205% | **1.529563%** | $31,225.00 | $127.66 | $97.28 | $252.67 | **$477.61** |
| Industrial Vacant Land | IX | 0.736692% | 0.445045% | 0.952006% | **2.133743%** | $132,375.00 | $975.20 | $589.13 | $1,260.22 | **$2,824.54** |
| Parking Lot - Full | GT | 0.584038% | 0.445045% | 0.952006% | **1.981089%** | $0.00 | $0.00 | $0.00 | $0.00 | **$0.00** |
| Industrial (Occupied) | IT | 1.052417% | 0.801957% | 1.290000% | **3.144373%** | $4,159,050.00 | $43,770.55 | $33,353.77 | $53,651.75 | **$130,776.06** |
| Industrial Excess Land | IU | 0.736692% | 0.561370% | 1.096500% | **2.394561%** | $172,075.00 | $1,267.66 | $965.98 | $1,886.80 | **$4,120.44** |
| Industrial New Const. Full | JT | 1.052417% | 0.801957% | 1.030000% | **2.884373%** | $4,615,962.00 | $48,579.16 | $37,018.01 | $47,544.41 | **$133,141.58** |
| Industrial New Const. Excess Land | JU | 0.736692% | 0.561370% | 0.875500% | **2.173561%** | $2,725.00 | $20.07 | $15.30 | $23.86 | **$59.23** |
| Small Scale On-Farm Comm | C7 | 0.584038% | 0.445045% | 0.257500% | **1.286583%** | $0.00 | $0.00 | $0.00 | $0.00 | **$0.00** |
| Small Scale On-Farm Industrial | J7 | 1.052417% | 0.801957% | 0.257500% | **2.111873%** | $0.00 | $0.00 | $0.00 | $0.00 | **$0.00** |
| Pipeline | PT | 0.403130% | 0.307191% | 0.870360% | **1.580680%** | $2,007,566.00 | $8,093.09 | $6,167.05 | $17,473.05 | **$31,733.20** |
| Farmlands | FT | 0.110105% | 0.083902% | 0.040250% | **0.234257%** | $240,430,897.00 | $264,727.59 | $201,726.16 | $96,773.44 | **$563,227.19** |
| Managed Forest | TT | 0.119680% | 0.091198% | 0.040250% | **0.251128%** | $3,682,291.00 | $4,406.96 | $3,358.17 | $1,482.12 | **$9,247.25** |
| **TOTAL AMOUNTS TO BE RAISED** | | | | | | **$880,071,497.00** | **$3,382,777.00** | **$2,577,569.84** | **$1,391,679.62** | **$7,352,026.45** |