



**The Corporation of the Municipality of West Grey  
Bylaw No. 2023-057**

A bylaw to provide for the adoption of the estimates of all sums required during the year, to strike the tax rates, and to provide for penalty and interest in default of payment thereof for the year 2023.

WHEREAS section 307 of the *Municipal Act, 2001*, S.O. 2001 c.25 (“the Act”) 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

WHEREAS sections 307 and 308 of the Act requires tax rates to be established in the same proportion to each other as the tax ratios established for the property classes are to each other; and

WHEREAS section 312 of the Act provides that for the purposes of raising the general local municipality 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 section 342(1) (a) of the Act allows a local municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due; and

WHEREAS section 342 (1) (b) of the Act allows a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 342 (1) (a) to allow taxpayers to spread the payment of taxes more evenly over the year; and

WHEREAS section 345 of the Act allows for a percentage charge, not to exceed 1.25 per cent of the amount of taxes due and unpaid, to be imposed as a penalty for the non-payment of taxes, and allows for an interest charge, not to exceed 1.25 per cent each month of the amount of taxes due and unpaid, to be imposed for the non-payment of taxes;

NOW THEREFORE be it resolved that the council of the Corporation of the Municipality of West Grey hereby enacts as follows:

1. That the summary of tax rates for 2023, set out on schedule ‘A’, and attached hereto form part of this by-law and are hereby adopted.
2. That there shall be levied and collected upon the assessable real property within the Corporation of the Municipality of West Grey based on the Assessments per the Assessment Roll dated November 3, 2022 for taxation in the year 2023;
  - a. applicable tax ratios as set by the County of Grey Bylaw Number 5136-22.
  - b. applicable County tax rates as set by County of Grey Bylaw Number 5153-23.

- c. applicable Education Tax Rates for Commercial, Industrial and Pipeline as set by the Minister of Finance in Ontario Regulation 400/98 as amended by Ontario Regulation 576/22.
  - d. local tax rates as set out in this bylaw.
3. That the sums to be raised by means of taxation for the year 2023, be as follows:
- a. for General Purposes the net levy will be \$13,120,105.
  - b. for County of Grey Purposes the net levy will be \$6,683,313.
  - c. for School Purposes the net levy will be \$3,347,312.

The 2023 levy for all purposes has been set at \$23,150,730.

4. That the sums to be raised by means of taxation for the year 2023 for the Business Improvement Area (BIA), be as follows:
- a. for BIA Purposes the net levy will be \$12,600.
5. That the following General Purposes tax rates are hereby adopted to be applied against the whole of the assessment for real property in the following classes:

<b>Residential</b>	<b>.00748728</b>
<b>New Multi-Residential</b>	<b>.00748728</b>
<b>Multi-Residential</b>	<b>.00996482</b>
<b>Commercial Occupied</b>	<b>.00971025</b>
<b>Parking Lot</b>	<b>.00971025</b>
<b>Commercial Excess Lands</b>	<b>.00971025</b>
<b>Commercial Vacant Lands</b>	<b>.00971025</b>
<b>Commercial Small Scale on Farm 1</b>	<b>.00971025</b>
<b>Commercial Small Scale on Farm 2</b>	<b>.00971025</b>
<b>Industrial and Large Industrial Occupied</b>	<b>.01370921</b>
<b>Industrial Excess Lands</b>	<b>.01370921</b>
<b>Industrial Vacant Lands</b>	<b>.01370921</b>
<b>Industrial Small Scale on Farm 1</b>	<b>.01370921</b>
<b>Managed Forest</b>	<b>.00187182</b>
<b>Farmlands</b>	<b>.00163223</b>
<b>Pipeline</b>	<b>.00678982</b>
<b>Landfill</b>	<b>.00748728</b>

6. That all rateable property within the Business Improvement Area, as designated in Bylaw 748A 1979, shall have a BIA tax rate applied as follows:

<u>BIA - Commercial Occupied</u>	<u>0.214924%</u>
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7. That every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in 2 installments as follows:

50 percent of the final levy rounded upwards to the next whole dollar shall become due and payable on the 21<sup>st</sup> day of August 2023, and the balance of the

final levy shall become due and payable on the 23<sup>rd</sup> day of October 2023 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default. If it is necessary to delay the billing of the capped classes, the August 21<sup>st</sup> and October 23<sup>rd</sup> installment dates may be amended by a resolution of council.

8. That on all taxes of the levy, which are in default on the 1st day of the month immediately following the due dates, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1<sup>st</sup> day of each and every month the default continues, until December 31st, 2023.
9. That on all taxes in default on January 1<sup>st</sup>, 2024, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which the default continues.
10. That penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
11. That the Treasurer 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. The Treasurer or his/her designate is authorized to accept partial payment from time to time on account of any taxes due.
12. That taxes are payable at the Municipality of West Grey Municipal Office, or by Telephone Banking at the Royal Bank, Scotiabank, Canadian Imperial Bank of Commerce, the TD Canada Trust, the Bank of Montreal, Tangerine, Central 1 Credit Union and Telpay. Taxes are also payable via Internet Banking with the same financial institutions. Any bank charges are the responsibility of the ratepayer.
13. That this bylaw shall come into force and take effect upon date of final passing.

Read a first, second and third time and finally passed this 6<sup>th</sup> day of June, 2023.

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Mayor Kevin Eccles

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Jamie M. Eckenswiller, Clerk