



The Corporation of the Municipality of West Grey

Bylaw No. 46-2021

Being a By-Law 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 2021.

Whereas Section 312 of the Municipal Act, Chapter C.25, R.S.O. 2001, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

Whereas Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios, and;

Now therefore the Council of the Municipality of West Grey hereby enacts as follows:

1. That the summary of tax rates for 2021, set out on Schedule "A" both 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 11, 2020 for taxation in the year 2021;
 - a) applicable tax ratios as set by the County of Grey By-law Number 5115-21
 - b) applicable County tax rates as set by County of Grey By-law Number 5115-21
 - 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 46/21.
 - d) and local tax rates as set out in this by-law
3. That the sums to be raised by means of taxation for the year 2021, be as follows:
 - a) for General Purposes the net levy will be \$10,995,929
 - b) for County of Grey Purposes the net levy will be \$6,189,947
 - c) for School Purposes the net levy will be \$3,193,158

The 2021 levy for all purposes has been set at \$20,379,034

4. That the sums to be raised by means of taxation for the year 2020 for the Business Improvement Area, 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:

Residential/Farm	.00647899
New Multi-Residential	.00647899
Multi-Residential	.00933750
Commercial Occupied	.00840260
Commercial New Construction	.00840260
Shopping Centre	.00840260
Commercial Vacant Units/Excess Lands	.00840260
Commercial Vacant Lands	.00840260
Commercial Small Scale on Farm	.00840260
Industrial and Large Industrial Occupied	.01186303
Industrial New Construction	.01186303
Industrial Vacant Units and Excess Lands	.01186303
Industrial Vacant Lands	.01186303
Industrial New Construction Vacant Units	.01186303
Industrial Small Scale on Farm	.01186303
Managed Forest	.00161975
Farmlands	.00141242
Farmlands Awaiting Development - Phase 1	.00141242
Pipeline	.00587546
Landfill	.00647899

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

BIA - Commercial Occupied **0.215256%**

BIA - Commercial Vacant & Vacant Land **0.150679%**

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 23rd day of August 2021, and the balance of the final levy shall become due and payable on the 25th day of October 2021 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 23rd and October 25th 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 1st day of each and every month the default continues, until December 31st, 2021.
9. That on all taxes in default on January 1st, 2021, 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.

Read a first and second time this 1st day of June, 2021.

Read a third time and finally passed this 1st day of June, 2021.

Mayor Christine Robinson

Clerk Genevieve Scharback

Schedule “A” to Bylaw 46-2021

Municipality of West Grey – Summary of Tax Rates for 2021 Taxation Year

Tax Class	Municipal	County	School	Total
Residential/Farm	0.00647899	0.00363523	0.00153000	0.01164422
Multi-Residential	0.00933750	0.00523908	0.00153000	0.01610658
Commercial Occupied	0.00840260	0.00471453	0.00880000	0.02191713
Commercial Vacant Units	0.00840260	0.00471453	0.00880000	0.02191713
Commercial Vacant Land	0.00840260	0.00471453	0.00880000	0.02191713
Commercial New Construction	0.00840260	0.00471453	0.00880000	0.02191713
Commercial New Con.-Vacant Unit	0.00840260	0.00471453	0.00880000	0.02191713
Commercial Small Scale on Farm	0.00840260	0.00471453	0.00220000	0.01531713
Shopping Centre	0.00840260	0.00471453	0.00880000	0.02191713
Industrial Large Occupied	0.01186303	0.00665611	0.00880000	0.02731914
Industrial Occupied	0.01186303	0.00665611	0.00880000	0.02731914
Industrial Vacant Unit	0.01186303	0.00665611	0.00880000	0.02731914
Industrial Vacant Land	0.01186303	0.00665611	0.00880000	0.02731914
Industrial New Construction	0.01186303	0.00665611	0.00880000	0.02731914
Industrial New Con.-Vacant Unit	0.01186303	0.00665611	0.00880000	0.02731914
Industrial Small Scale on Farm	0.01186303	0.00665611	0.00220000	0.02071914
Pipelines	0.00587546	0.00329660	0.00880000	0.01797206
Farmland Waiting Development	0.00141242	0.00079248	0.00038250	0.00258740
Farmlands	0.00141242	0.00079248	0.00038250	0.00258740
Managed Forest	0.00161975	0.00090881	0.00038250	0.00291106
Landfill	0.00647899	0.00363523	0.01250000	0.02261422

BIA Rate-Commercial Occupied 0.215256%
 BIA Rate-Commercial Vacant 0.150679%