



## THE CORPORATION OF THE TOWN OF PENETANGUISHENE

### BY-LAW 2019-36

#### Being a By-law to Amend By-law 2019-34 To Set the Rates of Taxation For the Year 2019

**WHEREAS** pursuant to section 9 of the Municipal Act, 2001 S.O. 2001, chapter 25 as amended, a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

**AND WHEREAS** pursuant to section 8. (1) of the Municipal Act, the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate to enhance the municipality's ability to respond to municipal issues;

**AND WHEREAS** the Municipal Act, Section 312 (2), provides that the local municipality shall in each year pass a By-law levying a separate tax rate on the assessment in each property class in the local municipality rateable for local municipality purposes;

**AND WHEREAS**, the County of Simcoe, being the upper-tier municipality passed a By-law in accordance with section 308 (5) of the Municipal Act which established the Tax Ratios to be used by all municipalities within the County and the Tax Rates to be used by lower-tier municipalities to determine the amount of taxes to be raised for the County Levy;

**AND WHEREAS** the Tax Rates to be used by lower-tier municipalities to determine the amount of taxes to be raised for the Education Levy have been set by the Province;

**AND WHEREAS** the adjustments to the 2019 property taxes for each property in the commercial, industrial and multi-residential classes will be determined at the upper-tier level in accordance with the Municipal Act and said amounts will be provided to the Town of Penetanguishene for inclusion in the 2019 final tax bill.

**NOW THEREFORE** be it enacted and it is hereby enacted by the Council of The Corporation of the Town of Penetanguishene as follows:

1. That, for the year 2019, the estimate of all sums required for municipal purposes is as set forth in Schedule "A" as attached hereto and forming part of this By-law.
2. That for the year 2019, there shall be levied and collected upon the assessments in each property class, the rates of taxation as contained in Schedule "A" as attached hereto and forming part of this By-law.
3. In calculating the 2019 taxes as authorized herein, the Treasurer shall reduce the taxes by the interim amount billed as per Section 312 of the Municipal Act. The balance of the property taxes shall become due and payable in two installments,

payable July 31<sup>st</sup>, 2019 and September 30<sup>th</sup>, 2019. The balance of taxes for the capped classes, being the Commercial, Industrial and Multi-Residential properties subject to Municipal Act adjustments, shall become due in two installments to be determined.

4. Notwithstanding section 3, taxes may be paid by installment by means of pre-authorized payment through a financial institution that offers such services. Such pre-authorized payments will be accepted on a monthly basis or on a due date basis as arranged with the Treasurer.
5. A penalty shall be imposed for nonpayment of taxes by the due date, at the rate of 1.25% of the amount due on the day after the due date and on the first day of each calendar month thereafter in which default continues.
6. After December 31, 2019, the Treasurer shall add interest at the rate of 1.25% per month on all taxes due and unpaid.
7. The Treasurer is hereby instructed to mail or cause to be mailed, the notices 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 Town of Penetanguishene.
8. Taxes shall be payable to The Corporation of the Town of Penetanguishene at the Townhall, 10 Robert Street West, by mail to P.O. Box 5009, Penetanguishene, ON L9M 2G2, or at the Penetanguishene Branch of the TD Canada Trust or any other participating chartered bank or financial institution through Telpay or online banking.
9. The Treasurer may accept part payment on account of any taxes due from time to time, and apply such payments to outstanding balances.
10. The Treasurer is hereby authorized to adjust the billing schedule and/or tax rates, if the Municipal Act capping adjustments are not received in a timely manner and, if required in order to comply with Provincial legislation or regulations which may be received subsequent to the passing of this By-law.
11. That this By-law shall take effect on the date of passing.

**BY-LAW** read a first, second and third time and finally passed by Council on the 22<sup>nd</sup> day of May, 2019.

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MAYOR Doug Leroux

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CLERK Stacey Cooper

**The Corporation of the Town of Penetanguishene  
2019 TAX RATES LEVIES**

Tax Rates by Property Class		Assessment	Town	OPP	County	Education	Total Tax Rate
1. Res/Farm	RT	934,183,117	0.00847550	0.00151759	0.00278999	0.00161000	0.01439308
2. Multi-Res	MT	22,810,475	0.00961651	0.00172190	0.00316559	0.00161000	0.01611400
3. Commercial Occupied	CT	51,871,402	0.01061217	0.00190018	0.00349335	0.01030000	0.02630569
Vacant Land	CX	1,202,227	0.00742852	0.00133012	0.00244534	0.00875500	0.01995899
Excess Land	CU	35,500	0.00742852	0.00133012	0.00244534	0.00875500	0.01995899
New Construction	XT	3,301,750	0.01061217	0.00190018	0.00349335	0.01030000	0.02630569
4. Industrial Occupied	IT	20,074,274	0.01142130	0.00204506	0.00375970	0.01290000	0.03012606
Excess Land	IU	139,403	0.00799491	0.00143154	0.00263179	0.01096500	0.02302324
Vacant Land	IX	397,948	0.00799491	0.00143154	0.00263179	0.01096500	0.02302324
5. Farmlands - Taxable	FT	1,365,550	0.00211887	0.00037940	0.00069750	0.00040250	0.00359827
6. Pipelines Taxable	PT	2,984,600	0.01098933	0.00196771	0.00361750	0.01268561	0.02926015
7. Managed Forests Taxable	TT	1,345,108	0.00211887	0.00037940	0.00069750	0.00040250	0.00359827
		<b>1,039,711,354</b>					

Tax Levies by Property Class		Assessment	Town	OPP	County	Education	2019 Total Levy
1. Res/Farm	RT	934,183,117	\$ 7,917,665	\$ 1,417,710	\$ 2,606,362	\$ 1,504,035	\$ 13,445,771
2. Multi-Res	MT	22,810,475	\$ 219,357	\$ 39,277	\$ 72,209	\$ 36,725	\$ 367,568
3. Commercial Occupied	CT	51,871,402	\$ 550,468	\$ 98,565	\$ 181,205	\$ 534,275	\$ 1,364,513
Vacant Land	CX	1,202,227	\$ 8,931	\$ 1,599	\$ 2,940	\$ 10,525	\$ 23,995
Excess Land	CU	35,500	\$ 264	\$ 47	\$ 87	\$ 311	\$ 709
New Construction	XT	3,301,750	\$ 35,039	\$ 6,274	\$ 11,534	\$ 34,008	\$ 86,855
4. Industrial Occupied	IT	20,074,274	\$ 229,274	\$ 41,053	\$ 75,473	\$ 258,958	\$ 604,759
Excess Land	IU	139,403	\$ 1,115	\$ 200	\$ 367	\$ 1,529	\$ 3,210
Vacant Land	IX	397,948	\$ 3,182	\$ 570	\$ 1,047	\$ 4,363	\$ 9,162
5. Farmlands - Taxable	FT	1,365,550	\$ 2,893	\$ 518	\$ 952	\$ 550	\$ 4,914
6. Pipelines Taxable	PT	2,984,600	\$ 32,799	\$ 5,873	\$ 10,797	\$ 37,861	\$ 87,330
7. Managed Forests Taxable	TT	1,345,108	\$ 2,850	\$ 510	\$ 938	\$ 541	\$ 4,840
		<b>1,039,711,354</b>	<b>\$ 9,003,836</b>	<b>\$ 1,612,196</b>	<b>\$ 2,963,911</b>	<b>\$ 2,423,682</b>	<b>\$ 16,003,625</b>