

# THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

## BY-LAW 030-2019

A by-law to provide for the levy and collection of property taxes for the 2019 taxation year.

**WHEREAS** Section 312 of the Municipal Act, S.O. 2001, as amended (Municipal 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 3 of the Assessment Act, R.S.O. 1990, as amended (Assessment Act), provides that all real property, with specific exceptions, is subject to assessment and taxation; and

**WHEREAS** the property classes have been prescribed by the Minister of Finance under the Assessment Act and the Regulations thereto; and

**WHEREAS** Ontario Regulation 400/98, as amended under the Education Act prescribes the tax rates for school purposes for all property classes; and

**WHEREAS** the Council of the Corporation of the Township of Puslinch ("Township") adopted By-law Number 010-2019 which established the Budget for the Township for the year 2019; and

**WHEREAS** pursuant to the County of Wellington ("County") By-law Number 5614-19, the County has established upper and lower-tier property tax ratios and tax reductions for prescribed subclasses for the year 2019 and By-law Number 5615-19, being a by-law to establish and levy tax rates for upper tier purposes; and

**WHEREAS** pursuant to the County By-law Number 5601-19, the County has adopted estimates of all sums required by the County during the year 2019 for all purposes of the County and has provided a general levy on area municipalities; and

**WHEREAS** it is required that the Council of the Township, pursuant to the Municipal Act, to levy upon the whole of the assessment for real property for the property classes according to the last revised assessment roll for the Township the sums set forth for various purposes in Schedule "A" attached hereto for the current year; and

**WHEREAS** the County's Tax Ratio by-law established the relative amount of taxation to be borne by each property class; and

**WHEREAS** the Municipal Act authorizes a Council to pass by-laws for the payment of taxes by installments and the date or dates in the year for which the taxes are imposed on which the taxes or installments are due; and

**WHEREAS** the Municipal Act authorizes a local municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date; and

**WHEREAS** an interim levy was made by the Township before the adoption of the estimates for the current year as per By-law Number 002-2019.

NOW THEREFORE the Council of the Corporation of the Township of Puslinch HEREBY ENACTS AS FOLLOWS:

1. For the raising of the sum of \$24,861,653 as shown in Schedule "A" attached to this by-law, for the current year lawful purposes of the Township, the County, and the School Boards, the tax rates as shown on Schedule "B" and Schedule "C"

attached to this by-law, shall be levied and collected upon the whole rateable property of the public and separate school supporters.

2. The levy provided for in Schedule "A", Schedule "B" and Schedule "C" attached to this by-law shall be reduced by the amount raised by the 2019 interim levy imposed pursuant to By-law Number 002-2019, where billed.
3. For the year 2019, pursuant to Section 312 (4) of the Municipal Act, the Township shall levy a special tax rate against rateable property in the Barber's Beach Street Lights and Cambridge Fire areas as set out in Schedule "C" attached to this by-law.
4. For payments-in-lieu of taxes, the actual amount due to the Township shall be based on the assessment roll and the tax rates for the applicable classes for the year 2019.
5. That all taxes levied according to the provisions of this by-law shall be collected and paid over to the Treasurer of the Township.
6. That the amounts imposed by the rates for Commercial, Industrial, and Multi-Residential classes become adjusted according to the provisions of Section 329.1 of the Municipal Act.
7. The final levy shall be due and payable in two installments as follows:
  - (1) The 30<sup>th</sup> day of August, 2019; and
  - (2) The 31<sup>st</sup> day of October, 2019.
8. The final levy for those properties subject to the Township's Pre-Authorized Tax Payment Plan shall be due and payable to the Township in 11 monthly installments, February through to December.
9. That realty taxes to be levied as a result of additions to the tax roll pursuant to the Assessment Act shall be due and payable in one installment not earlier than 21 days from the date of the mailing of the tax notice.
10.
  - (1) The Treasurer shall add a percentage as a penalty for default of payment of the installments in accordance with By-law No. 001/14, as amended;
  - (2) The Treasurer shall also add a percentage charge as interest for default of payment of the installments in accordance with By-law No. 001/14, as amended.
11. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under the provision of By-law No. 001/14, as amended, in respect of non-payment of any taxes or any classes of taxes or of any installment thereof.
12. That the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the residence or place of business of each person taxed unless the taxpayer directs the Treasurer in writing to send the bill to another address, in which case it shall be sent to that address, as provided by the Municipal Act.
13. That the Treasurer may send a tax bill to the taxpayer electronically in the manner specified by the Township, if the taxpayer has chosen to receive the tax bill in that manner.

14. There may be added to the tax roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute.
15. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the applicable statutes and by-laws governing the collection of taxes.
16. If any section or portion of this by-law is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Township that all remaining sections and portions of this by-law continue in force and effect.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 15<sup>th</sup> DAY OF MAY, 2019.**

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James Seeley, Mayor

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Karen Landry, CAO/Clerk

**Schedule A  
Summary of Tax Levies - 2019 Final**

	<b>TAX LEVY</b>	<b>TOTAL TAX LEVY</b>	<b>SHARE %</b>
<b>TOWNSHIP PURPOSES</b>			
General Purposes	\$3,974,776		
Barber's Beach Streetlights	\$3,046		
Cambridge Fire	\$97,532		
Total Township Purposes		\$4,075,354	16.39%
<b>COUNTY PURPOSES</b>			
County of Wellington	\$14,685,426		
Total County Purposes		\$14,685,426	59.07%
<b>EDUCATION PURPOSES</b>			
Total Education Purposes	\$6,100,873	\$6,100,873	24.54%
<b>TOTAL LEVY</b>		<b>\$24,861,653</b>	<b>100%</b>

**Schedule B  
2019 Property Tax Rates**

Description	2019 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Tax Rate				Levy			
						Township	County	Education	Total	Township	County	Education	Total
res/farm (RT)	1,787,351,286	1.000000	0.00%	1.000000	1,787,351,286	0.00167135	0.00617506	0.00161000	0.00945641	2,987,288	11,037,001	2,877,636	16,901,925
multi-res (MT)	1,954,325	1.900000	0.00%	1.900000	3,713,218	0.00317556	0.01173261	0.00161000	0.01651817	6,206	22,929	3,146	32,282
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00183848	0.00679257	0.00161000	0.01024105	0	0	0	0
farmlands (FT)	185,112,142	0.250000	0.00%	0.250000	46,278,036	0.00041784	0.00154376	0.00040250	0.00236410	77,347	285,769	74,508	437,623
commercial (CT)	100,888,787	1.491000	0.00%	1.491000	150,425,181	0.00249198	0.00920701	0.00962131	0.02132030	251,413	928,884	970,682	2,150,979
industrial (IT)	64,337,558	2.400000	0.00%	2.400000	154,410,139	0.00401124	0.01482014	0.01290000	0.03173138	258,073	953,492	829,954	2,041,519
large industrial (LT)	20,388,872	2.400000	0.00%	2.400000	48,933,293	0.00401124	0.01482014	0.01290000	0.03173138	81,785	302,166	263,016	646,967
pipeline (PT)	5,843,607	2.250000	0.00%	2.250000	13,148,116	0.00376054	0.01389388	0.01290000	0.03055442	21,975	81,190	75,383	178,548
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00249198	0.00920701	0.00962131	0.02132030	0	0	0	0
managed forests (TT)	14,498,662	0.250000	0.00%	0.250000	3,624,666	0.00041784	0.00154376	0.00040250	0.00236410	6,058	22,382	5,836	34,276
res/farm farmland class 1 (R1)	745,500	1.000000	25.00%	0.750000	559,125	0.00125351	0.00463129	0.00120750	0.00709230	934	3,453	900	5,287
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00167135	0.00617506	0.00161000	0.00945641	0	0	0	0
commercial excess/vacant unit (CU)	7,638,056	1.491000	0.00%	1.491000	11,388,341	0.00249198	0.00920701	0.00962131	0.02132030	19,034	70,324	73,488	162,846
commercial vacant land (CX)	14,775	1.491000	0.00%	1.491000	22,030	0.00249198	0.00920701	0.00962131	0.02132030	37	136	142	315
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00125351	0.00463129	0.00120750	0.00709230	0	0	0	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00249198	0.00920701	0.00962131	0.02132030	0	0	0	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00249198	0.00920701	0.00962131	0.02132030	0	0	0	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00249198	0.00920701	0.00257500	0.01427399	0	0	0	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00249198	0.00920701	0.00962131	0.02132030	0	0	0	0
industrial-hydro (IH)	672,250	2.400000	0.00%	2.400000	1,613,400	0.00401124	0.01482014	0.01290000	0.03173138	2,697	9,963	8,672	21,331
industrial vacant land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00401124	0.01482014	0.01290000	0.03173138	0	0	0	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00401124	0.01482014	0.01290000	0.03173138	0	0	0	0
industrial excess land (IU)	311,332	2.400000	0.00%	2.400000	747,197	0.00401124	0.01482014	0.01290000	0.03173138	1,249	4,614	4,016	9,879
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00401124	0.01482014	0.01290000	0.03173138	0	0	0	0
industrial vacant land (IX)	6,400,599	2.400000	0.00%	2.400000	15,361,438	0.00401124	0.01482014	0.01290000	0.03173138	25,674	94,858	82,568	203,100
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00125351	0.00463129	0.00120750	0.00709230	0	0	0	0
industrial farmland class 2 (I4)	0	2.400000	0.00%	2.400000	0	0.00401124	0.01482014	0.01290000	0.03173138	0	0	0	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00401124	0.01482014	0.00257500	0.02140638	0	0	0	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00249198	0.00920701	0.00962131	0.02132030	0	0	0	0
new construction industrial (JT)	14,730,983	2.400000	0.00%	2.400000	35,354,359	0.00401124	0.01482014	0.01030000	0.02913138	59,089	218,315	151,729	429,134
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00401124	0.01482014	0.01030000	0.02913138	0	0	0	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00401124	0.01482014	0.01030000	0.02913138	0	0	0	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00401124	0.01482014	0.00257500	0.02140638	0	0	0	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00401124	0.01482014	0.01030000	0.02913138	0	0	0	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00401124	0.01482014	0.01030000	0.02913138	0	0	0	0
new construction commercial (XT)	68,214,220	1.491000	0.00%	1.491000	101,707,402	0.00249198	0.00920701	0.00962131	0.02132030	169,989	628,049	656,310	1,454,348
new construction commercial vacant land (XU)	1,842,441	1.491000	0.00%	1.491000	2,747,080	0.00249198	0.00920701	0.00962131	0.02132030	4,591	16,963	17,727	39,281
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00249198	0.00920701	0.00257500	0.01427399	0	0	0	0
new construction office bldg (YT)	536,300	1.491000	0.00%	1.491000	799,623	0.00249198	0.00920701	0.00962131	0.02132030	1,336	4,938	5,160	11,434
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00249198	0.00920701	0.00962131	0.02132030	0	0	0	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00249198	0.00920701	0.00962131	0.02132030	0	0	0	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00249198	0.00920701	0.00962131	0.02132030	0	0	0	0
<b>Total</b>	<b>2,281,481,695</b>				<b>2,378,183,928</b>					<b>3,974,776</b>	<b>14,685,426</b>	<b>6,100,873</b>	<b>24,761,076</b>

**Schedule C**

**2019 Barber's Beach Street Lights Special Area Tax Rates**

<b>Description</b>	<b>2019 Assessment</b>	<b>Transition Ratio</b>	<b>Tax Reduction</b>	<b>Weighted Ratio</b>	<b>Weighted Assessment</b>	<b>Township Tax Rate</b>	<b>Township Levy</b>
res/farm (RT)	18,740,976	1.000000	0.00%	1.000000	18,740,976	0.00016253	3,046
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00030881	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00017878	0
farmlands (FT)	0	0.250000	0.00%	0.250000	0	0.00004063	0
commercial (CT)	0	1.491000	0.00%	1.491000	0	0.00024233	0
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00039007	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00039007	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00036569	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00024233	0
managed forests (TT)	0	0.250000	0.00%	0.250000	0	0.00004063	0
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00012190	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00016253	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00024233	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00024233	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00012190	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00024233	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00024233	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00024233	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00024233	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00039007	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00039007	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00039007	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00039007	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00039007	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00039007	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00012190	0
industrial farmland class 2 (I4)	0	2.400000	0.00%	2.400000	0	0.00039007	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00039007	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00024233	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00039007	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00039007	0

Description	2019 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00039007	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00039007	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00039007	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00039007	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00024233	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00024233	0
new construction commercial small on farm (X7)	0	1.491000	0.00%	1.491000	0	0.00024233	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00024233	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00024233	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00024233	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00024233	0
<b>Total</b>	<b>18,740,976</b>				<b>18,740,976</b>		<b>3,046</b>

### Schedule C

#### 2019 Cambridge Fire Special Area Tax Rates

Description	2019 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	209,872,432	1.000000	0.00%	1.000000	209,872,432	0.00045595	95,690
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00086630	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00050154	0
farmlands (FT)	5,466,675	0.250000	0.00%	0.250000	1,366,669	0.00011399	623
commercial (CT)	1,408,149	1.491000	0.00%	1.491000	2,099,550	0.00067981	957
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00109427	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00109427	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00102588	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00067981	0
managed forests (TT)	2,291,356	0.250000	0.00%	0.250000	572,839	0.00011399	261
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00034196	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00045595	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00067981	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00067981	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00034196	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00067981	0

<b>Description</b>	<b>2019 Assessment</b>	<b>Transition Ratio</b>	<b>Tax Reduction</b>	<b>Weighted Ratio</b>	<b>Weighted Assessment</b>	<b>Township Tax Rate</b>	<b>Township Levy</b>
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00067981	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00067981	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00067981	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00109427	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00109427	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00109427	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00109427	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00109427	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00109427	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00034196	0
industrial farmland class 2 (I4)	0	2.400000	0.00%	2.400000	0	0.00109427	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00109427	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00067981	0
new construction industrial (JT)	0	2.400000	0.00%	2.400000	0	0.00109427	0
new construction industrial excess land (JU)	0	2.400000	0.00%	2.400000	0	0.00109427	0
new construction industrial vacant land (JX)	0	2.400000	0.00%	2.400000	0	0.00109427	0
new construction industrial small on farm (J7)	0	2.400000	0.00%	2.400000	0	0.00109427	0
new construction large industrial (KT)	0	2.400000	0.00%	2.400000	0	0.00109427	0
new construction large industrial excess land (KU)	0	2.400000	0.00%	2.400000	0	0.00109427	0
new construction commercial (XT)	0	1.491000	0.00%	1.491000	0	0.00067981	0
new construction commercial vacant land (XU)	0	1.491000	0.00%	1.491000	0	0.00067981	0
new construction commercial small n farm (X7)	0	1.491000	0.00%	1.491000	0	0.00067981	0
new construction office bldg (YT)	0	1.491000	0.00%	1.491000	0	0.00067981	0
new construction office building excess land (YU)	0	1.491000	0.00%	1.491000	0	0.00067981	0
new construction shopping centre (ZT)	0	1.491000	0.00%	1.491000	0	0.00067981	0
new construction shopping centre excess land (ZU)	0	1.491000	0.00%	1.491000	0	0.00067981	0
<b>Total</b>	<b>219,038,612</b>				<b>213,911,490</b>		<b>97,532</b>