

CORPORATION OF THE MUNICIPALITY OF STRATHROY-CARADOC

BYLAW NO. 47-18

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF 2018 TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF.

WHEREAS Section 312 of The Municipal Act, S.O.2001, c.25 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 require tax rates to be established in the same proportion to tax ratios, and;

WHEREAS the Assessment Roll made in 2017 and upon which the 2018 taxes are to be levied has been received by the Municipality of Strathroy-Caradoc, and;

WHEREAS it is necessary and expedient to levy on the whole rateable property according to the last revised assessment roll of the Municipality of Strathroy-Caradoc, the sum of \$32,624,197 for the General, County and Education purposes of the said Municipality of Strathroy-Caradoc for the current year as set out in the 2018 Budget approved by Council on March 5, 2018;

AND WHEREAS the Corporation of the County of Middlesex passed Bylaw No. 6905 being a bylaw to adopt the 2018 estimates of the County of Middlesex, to adopt tax rates to be levied by local municipalities in the County of Middlesex, and to establish tax ratios, tax reductions for farmland awaiting development, and tax reductions for mandated subclasses of vacant and excess land for the 2018 property taxation year;

AND WHEREAS the Province of Ontario has enacted Ontario Regulation 400/98 establishing tax rates for school purposes for the year 2018;

AND WHEREAS the whole of the taxable assessment on real property in the Municipality of Strathroy-Caradoc, according to the 2017 assessment roll as returned pursuant to the provisions of the Assessment Act, is in the amount of \$2,607,823,919 upon which the rate of taxation for Municipal and Education purposes for the year 2018 shall be fixed and levied pursuant to the provisions of the Municipal Act, 2001, as may be amended and Regulations thereto:

THEREFORE the Council of the Municipality of Strathroy-Caradoc enacts as follows:

1. **THAT** there shall be levied and collected upon the whole of the taxable assessment of real property in the Municipality of Strathroy-Caradoc according to the 2017 assessment roll, as returned, upon which the taxes for the year 2018 shall be levied upon the assessments of the real property in each of the classes at the rates shown on Schedule 'A'.

AND WHEREAS the Assessment of each of the bodies for which it is necessary to levy rates is as follows:

General Municipal	2,607,823,919
Middlesex County	2,607,823,919
Education	2,607,823,919
Strathroy Special Area Street Lighting	1,448,907,356
Mount Brydges Special Area Street Lighting	221,902,317
Melbourne Special Area Street Lighting	11,382,063

2. **THAT** the estimates be adopted and the following amounts be levied therefore in the manner as set out hereinafter:

a) General Purposes	\$15,666,226
County Purposes	9,405,075
Education Purposes	7,289,545

Strathroy Special Area Street Lighting	230,983
Mount Brydges Special Area Street Lighting	27,969
Melbourne Special Area Street Lighting	4,399

b) Strathroy Business Improvement Area

As assessed in 2017 assessment roll for 2018 taxation to each commercial property within the defined area, and prorated to reflect each property's 2017 assessment for 2018 taxation as a percentage of the total assessment for the designated area. The total levy on the 2018 final tax bills is \$54,500.

3. **THAT** all taxes levied respectively as aforesaid and other rates payable as taxes shall be payable into the hands of the Tax Collector, or designates, in accordance with the provisions of this bylaw.
4. **THAT** in accordance with the Municipal Act 2001 and the Assessment Act, the Treasurer may strike from the roll taxes that by reason of a decision under Section 357, 358 or 359, or of a decision of a judge of any court are uncollectible and/or refund any overpayment received.
5. **THAT** all residential, pipeline and farm land taxes; all multi-residential, commercial and industrial taxes and other related rates and charges for the "capped" classes; and all other related rates and charges, payable as taxes included in the tax roll for the year 2018 shall be payable upon the following dates on the 2018 final tax bill:

50% thereof on the 31st day of August, 2018 (Friday)

50% thereof on the 31st day of October, 2018 (Wednesday)

6. **THAT** there shall be imposed on all instalments of taxes payable and remaining unpaid on the dates specified in Section 5, an additional percentage charge for non-payment of one and one quarter per cent (1-1/4%) on the first day of each calendar month thereafter in which such default continues.
7. **THAT** the Treasurer and Tax Collector, or designates, are hereby authorized to accept part payment from time to time on account of taxes due and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 6 in respect of non-payment of any taxes or any class or any instalment thereof.
8. **THAT** the Tax Collector shall mail or cause to be mailed to the address of the residence or place of business of the property owner, a notice specifying the amount of taxes payable by each property owner for each property as outlined in Section 343 (6) of the Municipal Act S.O.2001, c.25.
9. **THAT** the Tax Collector may send a tax bill to the taxpayer electronically in the manner specified by the Treasurer and Tax Collector, if the taxpayer has chosen to receive the tax bill in that manner as outlined in Section 343 (6.1) of the Municipal Act S.O.2001, c.25.
10. **NOTWITHSTANDING** the provisions of this bylaw for payment of taxes or instalments thereof without an additional percentage charge on or before the dates hereinbefore set forth, all taxes for the year 2018 and prior, including local improvement rates and other rates payable as taxes, shall be deemed to have been imposed and to be due on and from the 1st day of January, 2018. Outstanding accounts including but not limited to User Fees, Municipal Drains, Tile Drain Loans, and Utility Connections, will be added to the final tax notice.
11. **THAT** nothing herein contained shall prevent the Tax Collector from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the Statutes and Bylaws governing the collection of taxes.
12. **IN THE EVENT** of conflict between the provisions of this bylaw and any other bylaw, the provisions of this bylaw shall prevail.
13. **THAT** this bylaw shall come into force and take effect on the date of its final passage by Council.

Read a first time this 4th day of June, 2018.

Read a second time this 4th day of June, 2018.

Read a third time and finally passed in Open Council this 4th day of June, 2018.

Mayor

Clerk

2018 **Tax Rates**
Schedule "A" to Bylaw
04-Jun-18

		GENERAL RATES			SPECIAL AREA RATES			
		County	Education	Municipal	Base	Strathroy	Mt Brydges	Melbourne
		Rate	Rate	Rate				
TAXABLE								
C1	Commercial:Farmland Awaiting Development 1	0.00251713	0.00110500	0.00421155	0.00783368	0.00793048	0.00791426	0.00808288
CT	Commercial Taxable: Full	0.00443363	0.01310859	0.00741816	0.02496038	0.02513088	0.02510232	0.02539932
CU	Commercial Taxable: Excess Land	0.00310354	0.00917601	0.00519271	0.01747226	0.01759162	0.01757162	0.01777952
CX	Commercial Taxable: Vacant Land	0.00310354	0.00917601	0.00519271	0.01747226	0.01759162	0.01757162	0.01777952
FT	Farmlands Taxable: Full	0.00096813	0.00042500	0.00161983	0.00301295	0.00305018	0.00304395	0.00310880
IT	Industrial Taxable: Full	0.00675790	0.01340000	0.01130705	0.03146494	0.03172484	0.03168129	0.03213399
IU	Industrial Taxable: Excess Land	0.00439263	0.00871000	0.00734958	0.02045221	0.02062114	0.02059284	0.02088710
IX	Industrial Taxable: Vacant Land	0.00439263	0.00871000	0.00734958	0.02045221	0.02062114	0.02059284	0.02088710
JT	New Construction Industrial	0.00675790	0.01090000	0.01130705	0.02896494	0.02922484	0.02918129	0.02963399
JU	New Construction Industrial: Excess Land	0.00439263	0.00708500	0.00734958	0.01882721	0.01899614	0.01896784	0.01926210
LT	Large Industrial Taxable: Full	0.00675790	0.01340000	0.01130705	0.03146494	0.03172484	0.03168129	0.03213399
LU	Large Industrial Taxable: Excess Land	0.00439263	0.00871000	0.00734958	0.02045221	0.02062114	0.02059284	0.02088710
MT	Multi-Residential Taxable: Full	0.00685316	0.00170000	0.01146644	0.02001960	0.02028315	0.02023900	0.02069808
MI	Multi-Residential Taxable: Farmland 1	0.00251713	0.00110500	0.00421155	0.00783368	0.00793048	0.00791426	0.00808288
NT	Multi-Residential Taxable: NEW	0.00387250	0.00170000	0.00647931	0.01205181	0.01220074	0.01217578	0.01243520
PT	Pipeline Taxable: Full	0.00408742	0.01214859	0.00683891	0.02307493	0.02323212	0.02320578	0.02347959
RTN	Residential/No Support	0.00387250	0.00170000	0.00647931	0.01205181	0.01220074	0.01217578	0.01243520
RT	Residential/Farm Taxable: Full	0.00387250	0.00170000	0.00647931	0.01205181	0.01220074	0.01217578	0.01243520
RI	Residential/Farm Taxable: Farmland 1	0.00251713	0.00110500	0.00421155	0.00783368	0.00793048	0.00791426	0.00808288
ST	Shopping Centre Taxable: Full	0.00443363	0.01310859	0.00741816	0.02496038	0.02513088	0.02510232	0.02539932
TT	Managed Forest Taxable: Full	0.00096813	0.00042500	0.00161983	0.00301295	0.00305018	0.00304395	0.00310880
XT	Commercial (New Construction): Taxable Full	0.00443363	0.01090000	0.00741816	0.02275179	0.02292229	0.02289373	0.02319073
XU	Commercial (New Construction) Excess Land	0.00310354	0.00763000	0.00519271	0.01592625	0.01604561	0.01602561	0.01623351
PAYMENT IN LIEU								
CF	Commercial Payment-in-Lieu: Full	0.00443363	0.01310859	0.00741816	0.02496038	0.02513088	0.02510232	0.02539932
CG	Commercial Payment-in-Lieu: General	0.00443363	0.00000000	0.00741816	0.01185179	0.01202229	0.01199373	0.01229073
CH	Commercial Taxable: Full, Shared PIL	0.00443363	0.01310859	0.00741816	0.02496038	0.02513088	0.02510232	0.02539932
CZ	Commercial Payment-in-Lieu: General Vacant Land	0.00310354	0.00000000	0.00519271	0.00829625	0.00841561	0.00839561	0.00860351
FP	Farm PIL Full, Taxable Tenant of Province	0.00096813	0.00042500	0.00161983	0.00301295	0.00305018	0.00304395	0.00310880
IH	Industrial Taxable: Full, Shared PIL	0.00675790	0.01340000	0.01130705	0.03146494	0.03172484	0.03168129	0.03213399
IK	Industrial Taxable: Excess Land, Shared PIL	0.00439263	0.00871000	0.00734958	0.02045221	0.02062114	0.02059284	0.02088710
RG	Residential/Farm Payment-in-Lieu: General	0.00387250	0.00000000	0.00647931	0.01035181	0.01050074	0.01047578	0.01073520
RH	Residential/Farm Taxable: Full, Shared PIL	0.00387250	0.00170000	0.00647931	0.01205181	0.01220074	0.01217578	0.01243520
RP	Res/Farm PIL: Full, Taxable Tenant of Province	0.00387250	0.00170000	0.00647931	0.01205181	0.01220074	0.01217578	0.01243520

COUNCIL REPORT

Meeting date: June 4, 2018
Department: Finance
Prepared by: Bill Dakin, Director of Finance-Treasurer
Reviewed by: Greg McClinchey, Chief Administrative Officer
SUBJECT: 2018 Tax Rate Bylaw

RECOMMENDATION: THAT: the 2018 Tax Rate Bylaw be approved.

BACKGROUND

Council at its meeting March 5, 2018 approved the 2018 Consolidated Budget. With the 2018 assessment provided by the Municipal Property Assessment Corporation, and the levies required for Strathroy and those provided by the County of Middlesex and the Province for county and school requirements respectively, the resulting tax rates are as noted in the 2018 Tax Rate Bylaw. The assessment growth was approximately 2% and the phased-in assessment increase was approximately 4.5% for a total increase in assessment of about 6.5%.

COMMENTS

The range of tax rate reductions for the major tax classes by community are as follows:

Strathroy: 2.9% to 3.3% (Residential 3.1%);
Mount Brydges: 3.4% to 3.5% (Residential 3.5%);
Melbourne: 6.1% to 8.3% (Residential 8.1% due largely to reduction in street light billing); and
Rural: 2.9% to 3.2% (Residential 3%)

FINANCIAL IMPLICATIONS

The following is the financial impact on a homeowner with a home assessed at \$200,000.

<i>Area</i>	<i>2018</i>	<i>2017</i>	<i>Levy Reduction</i>	<i>%</i>
Strathroy	2,440.15	2,517.19	- 77.04	-3.1%
Mount Brydges	2,435.16	2,522.36	- 87.20	-3.5%
Melbourne	2,487.04	2,706.18	- 219.14	-8.1%
Rural	2,410.36	2,485.12	- 74.75	-3.0%

Waste collection and other non-tax rated charges are in addition to the above amounts.

ATTACHMENTS

- 2018 Tax Levy Bylaw