THE CORPORATION OF THE

TOWNSHIP OF BLANDFORD-BLENHEIM

BY-LAW NUMBER 2149-2019

This By-law replaces By-law 2139-2019

Being a by-law to provide for the adoption of budgetary estimates, tax rates and to further provide for penalty and interest in default of payment thereof for 2019.

WHEREAS, Section 290 of the Municipal Act, 2001, S.O. 2001 c.25, as amended, provides that the Council of a local municipality shall prepare and adopt estimates of all sums required during the year for the purposes of the municipality,

AND WHEREAS, Section 312 of the said Act 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

AND WHEREAS, Section 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios; and

AND WHEREAS regulations require reductions in certain tax rates for certain classes or subclasses of property; and

AND WHEREAS the Assessment Roll prepared December 11, 2018 and upon which the taxes for 2019 are to be levied, was certified by the Assessment Commissioner, and the whole of assessment for real property, according to the last Assessment Roll, and further modified to reflect changes of the Assessment Review Board, Severances and Section 442 Tax Write-Offs.

NOW THEREFORE the Council of The Corporation of the Township of Blandford-Blenheim enacts as follows:

- 1) That the budget estimates setting out the revenues and expenditures as detailed in the Budget Estimates for the year 2019, and endorsed by by-law 2123-2019, February 20, 2019, raising the following amounts from realty taxation be adopted (Schedule "A"):
 - (a) For general municipal purposes the net levy of \$5,314,333.01;
 - (b) For county purposes the net levy of \$5,285,307.30;
 - (c) For school purposes the net levy of \$3,558,498,42
- 2) That the tax rates hereby adopted for each class for the year 2019, excluding special charges or local improvements collected as taxes, shall be the tax rates as listed on Schedule "B" attached hereto and forming part of this by-law and the tax rate for each class shall be applied against the whole of the assessment for real property for that particular class and purpose.
- 3) That in accordance with the Municipal Act, 2001 S.O. 2001 and the Assessment Act, the Treasurer may strike from the roll, taxes that by reasons 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.

4) That every owner shall be taxed according to the tax rates in this by-law. The taxes for a particular property shall be calculated by applying the Current Value Assessment against the tax rates set out and further adjusted as required by the provisions of the Municipal Act, 2001, S.O. 2001. Such taxes shall become due and payable in two installments as follows:

ALL PROPERTY CLASSES:

FIRST INSTALMENT

Friday, August 30st, 2019

SECOND INSTALMENT

Thursday, October 31th, 2017

Notice of such taxes due shall be sent by first class mail to those persons shown as liable for the payment of taxes.

- 5) That the taxes shall be levied and collected such other rates and/or Special Area Rates, pursuant to the Municipal Act, 2001, S.O. 2001 and/or the Drainage Act.
- 6) That a charge as a penalty of 1 and ½ per cent on the amount of any outstanding taxes levied in 2019 shall be made on the first day of default and on the first day of each calendar month thereafter in which default continues until December 31st, 2019, and any such additional amounts shall be levied and collected in the same manner as if they had been originally imposed with and formed part of the taxes levied under this by-law. The penalty charges indicated in this section shall be waived for those taxpayers participating in the Monthly Preauthorized Payment Plan provided the payments are made as agreed and without default.
- 7) That interest of 1 and ¼ percent on the amount of any taxes due and unpaid after December 31st, 2019, shall be charged on the first day of each calendar month thereafter in which default continues.

This by-law shall come into effect on the date of the final passing thereof.

By-law READ a FIRST and SECOND time this 7th day of August 2019.

By-Law READ a THIRD time and ENACTED in Open Council this 7th day of

August, 2019.

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Mark Peterson, Mayer

(SEAL)

Rodger Mordue, CAO/Clerk

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New Tax Classes	Assessments	Township Tax Rate	Township Levy by class	County Tax Rates	C	County Levy by class	Education Tax Rate	Ed	ucation Levy by class	Total Tax Rate
Residential	853,590,007.00	0.00406991	\$ 3,474,034.51	0.00404741	\$	3,454,828.73	0.00161000	\$	1,374,279.91	0.00972732
Residential Farmland awaiting Development	-	0.00183146	\$ -	0.00182133	\$	-	0.00072450	\$	-	0.00437729
Multi Residential	3,861,975.00	0.00851676	\$ 32,891.51	0.00856193	\$	33,065.96	0.00161000	\$	6,217.78	0.01868869
Commercial -Full	63,022,052.00	0.00774015	\$ 487,800.14	0.00769736	\$	485,103.42	0.01290000	\$	812,984.47	0.02833751
Vacant unit/excess land	549,920.00	0.00541811	\$ 2,979.52	0.00538816	\$	2,963.06	0.01096500	\$	6,029.87	0.02177127
Vacant land	2,207,275.00	0.00541811	\$ 11,959.25	0.00538816	\$	11,893.15	0.01096500	\$	24,202.77	0.02177127
Small Scale On Farm Business		0.00774015	\$ -	0.00769736	\$	-	0.00257500	\$	T-	0.01801251
Industrial - full	5,356,875.00	0.01070386	\$ 57,339.24	0.01064469	\$	57,022.27	0.01290000	\$	69,103.69	0.03424855
Industrial - New Construction	667,543.00	0.01070386	\$ 7,145.29	0.01064469	\$	7,105.79	0.01030000	\$	6,875.69	0.03164855
Vacant unit/excess land		0.00695751	\$ -	0.00691905	\$	-	0.01064250	\$	_	0.02451906
Vacant land	3	0.00695751	\$ -	0.00691905	\$	- RE	0.01064250	\$	-	0.02451906
Small Scale On Farm Business		0.01070386	\$ -	0.01064469	\$	-	0.00257500	\$	-	0.02392355
Large Industrial	2,776,250.00	0.01070386	\$ 29,716.59	0.01064469	\$	29,552.32	0.01290000	\$	35,813.63	0.03424855
Pipeline	87,926,229.00	0.00512524	\$ 450,643.03	0.00509690	\$	448,151.20	0.01012345	\$	890,116.78	0.02034559
Farmland	776,872,543.00	0.00095643	\$ 743,024.21	0.00095114	\$	738,914.55	0.00040250	\$	312,691.20	0.00231007
Managed Forest	2,283,993.00	0.00101748	\$ 2,323.91	0.00101185	\$	2,311.06	0.00040250	\$	919.31	0.00243183
New Construction Commercial: Full	1,870,225.00	0.00774015	\$ 14,475.82	0.00769736	\$	14,395.80	0.01030000	\$	19,263.32	0.02573751
	1,800,984,887.00	=	\$ 5,314,333.01		\$	5,285,307.30	e E	\$	3,558,498.42	

The Township of Blandford-Blenheim 2019 Summary of Tax Rates

Schedule "B"

Tax Class	Township Tax Rate	County Tax Rates	Education Tax Rates	Totals
Residential	0.00406991	0.00404741	0.00161000	0.00972732
Residential Farmland Awaiting Development	0.00183146	0.00182133	0.00072450	0.00437729
Farmland	0.00095643	0.00095114	0.00040250	0.00231007
Multi Residential	0.00851676	0.00856193	0.00161000	0.01868869
Commercial -Full	0.00774015	0.00769736	0.01290000	0.02833751
Vacant unit/excess land	0.00541811	0.00538816	0.01096500	0.02177127
Vacant land	0.00541811	0.00538816	0.01096500	0.02177127
Small Scale On Farm Business	0.00774015	0.00769736	0.00257500	0.01801251
Industrial - full	0.01070386	0.01064469	0.01290000	0.03424855
Industrial - New Construction	0.01070386	0.01064469	0.01030000	0.03164855
Vacant unit/excess land	0.00695751	0.00691905	0.01064250	0.02451906
Vacant land	0.00695751	0.00691905	0.01064250	0.02451906
Small Scale On Farm Business	0.01070386	0.01064469	0.00257500	0.02392355
Large Industrial	0.01070386	0.01064469	0.01290000	0.03424855
Pipeline	0.00512524	0.00509690	0.01012345	0.02034559
Managed Forest	0.00101748	0.00101185	0.00040250	0.00243183
New Construction Commercial - Full	0.00774015	0.00769736	0.01030000	0.02573751