

The Corporation of the Town of Minto  
By-Law No. 2018-30

To set tax rates for 2018 and provide for the collection thereof

Authority: Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, Sections 307, 308, 312 and 329.1.

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

**AND WHEREAS** the Council of the Corporation of the Town of Minto has passed By-law Number 2018-19 to adopt the estimates of all sums required during 2018 for the purposes of the municipality;

**AND WHEREAS** the Council of the County of Wellington has passed By-Law Number 5573-18 which adopts tax ratios and tax reductions for prescribed subclasses for the year 2018;

**AND WHEREAS** Section 329.1 of the said Municipal Act, as amended, modified Section 329 and 331 with respect to the “capped” tax classes as provided for in 2018;

**AND WHEREAS** the Council of the County of Wellington has passed By-Law Number 5575-18 being a by-law to provide for certain capping options with respect to property taxes for those properties in the commercial, industrial and multi-residential classes for 2018;

**AND WHEREAS** the Council of the County of Wellington has passed By-Laws Number 5558-18 being a by-law to adopt the estimates for the sums required during the year 2018 for general purposes for the County and Number 5574-18 being a by-law to establish tax rates for the same against the local municipalities;

**AND WHEREAS** the current tax rates for the applicable School Boards, are set out by Ontario Regulation under the Education Act and shall be levied upon the assessment for real property and grant in lieu in the respective tax classes as established for 2018;

**AND WHEREAS** the Assessment Roll compiled in 2017 and upon which taxes for 2018 are to be levied, the whole of the assessment for real property, according to the said last assessment roll is as shown on Schedule “A”;

**NOW THEREFORE** the Council of the Corporation of the Town of Minto hereby enacts as follows:

In this by-law;

1. “Property Classes” are as prescribed under the Assessment Act, and include the residential/farm property class, the multi-residential property class, the commercial property class and appropriate sub-classes, the industrial property class and appropriate sub-classes, the pipe line class, the farmlands property class, and the managed forests property class.

“Town” means The Corporation of the Town of Minto.

- 2. That the current estimates for 2018, totaling \$4,947,407.00 as outlined in By-Law 2018-19 Schedule “A”, are hereby adopted.
- 3. For the year 2018, the Town shall levy upon the assessment of the Property Classes tax rates for General purposes as outlined in Schedule “A”, attached, and are hereby adopted.
- 4. For the year 2018 the Town shall levy upon the assessment of the Property Classes of property owners in the former Towns of Harriston and Palmerston, and the former Village of Clifford, Minto Pines Subdivision, Minto Highland Subdivision and the Palmerston Industrial Park area tax rates for street lighting, as outlined in Schedule “B”, attached, and are hereby adopted.
- 5. The rates herein imposed for the Commercial, Industrial and Multi-Residential classes shall become adjusted by the provisions of Section 329 of the Municipal Act, 2001, S.O. 2001, Chapter 25 as amended.
- 6. Other local improvement and special charges including tile drainage loans, sewer debenture charges, municipal drainage loans, plus any other eligible/applicable charges shall be added to the tax roll and collected in the same manner as taxation.
- 7. That save and except that portions of taxes and other special rates levied by the Interim Levy under Section 317 of the Municipal Act, 2001 the taxes levied on the Residential, Farmland, Managed Forest, Pipeline, Commercial, Industrial, Landfill and Multi-Residential classes, including all other rates, to be raised in 2018 shall become due and payable on the date of passing of this By-law, but may be paid in two installments as follows:

|   |                                   |
|---|-----------------------------------|
| Due date of 1 <sup>st</sup> installment | September 27 <sup>th</sup> , 2018 |
| Due date of 2 <sup>nd</sup> installment | November 28 <sup>th</sup> , 2018  |
- 8. The provisions of By-Law 2018-01 (being the by-law of The Corporation of the Town of Minto establishing the Penalty and Interest charges for non-payment of taxes) shall be applicable.
- 9. On all taxes in default on January 1<sup>st</sup>, 2018, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which default continues.
- 10. That where the sum of the taxes for which any person is chargeable in 2018 for municipal, county, education, and any other purpose, upon any real property assessed in one parcel to be same owner would according to the assessment thereon be less than \$20.00, the sum of such tax shall be deemed to be \$20.00.
- 11. The Tax Collector is hereby authorized to mail, deliver or cause to be mailed or delivered the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
- 12. Taxes shall be payable at the Municipal Office, or by mail to the Municipal mailing address, or through the telephone and internet banking systems of authorized financial institutions, or over the counter at most chartered banks and financial institutions, or by monthly or installment date preauthorized payments, or by credit card via eCommerce on the Town of Minto website.

13. That the Treasurer/Tax Collector be authorized to accept part payment from time to time on accounts of any taxes due. This is provided that acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable under By-Law Number 2018-01 in respect of non-payment of any taxes or any class of taxes or of any installment thereof.
14. That the Tax Collector appointed is hereby invested with all powers and authority provided by the Municipal Act, for the collecting of all unpaid and overdue taxes.
15. In the event that any provision or section of this by-law is found by a court of competent jurisdiction to be ultra vires the powers of the Council of the Corporation, only such provision or section, as the case may be shall be inoperative and all other provisions and sections of this by-law shall remain in full force and effect.
16. This By-Law shall come into force on and take effect upon final passing.

Read a first, second, third time and finally passed in open Council this 8<sup>th</sup> day of May 2018.

---

Mayor – George A. Bridge

---

C.A.O. Clerk – Bill White