

THE CORPORATION OF THE TOWNSHIP OF BECKWITH

BY-LAW NO. 2018-20

A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES FOR 2018, AND TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF; AND TO ESTABLISH DUE DATES

WHEREAS, the estimates of all sums that may be required for the lawful purposes of the Corporation of the Township of Beckwith for the year 2018 have been adopted by the Municipal Council by virtue of By-Law No. 2018-12 and section 290 of the *Municipal Act*, 2001 S.O. 2001, c.25 as amended;

AND WHEREAS, all property assessment rolls on which the 2018 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, R.S.O. 1990, ch. A. 31, as amended (herein referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS, pursuant to the County of Lanark By-Law No. 2018-13, the County of Lanark passed a by-law to set tax ratios and to set tax rate reductions for prescribed property classes for upper tier purposes and local municipal purposes for the year 2018;

AND WHEREAS, pursuant to the County of Lanark By-Law No. 2018-14, the County of Lanark passed a by-law to establish 2018 tax rates to be levied to local municipalities;

AND WHEREAS, the Province of Ontario has regulated all education tax rates for 2018;

AND WHEREAS, section 311 and 312 of the said *Municipal Act*, dictates that for the purposes of raising the general local municipal levy and the county levy, the council of 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 ratable for local and upper tier purposes;

NOW THEREFORE, the Council of the Corporation of the Township of Beckwith hereby enacts as follows:


1. The tax rates for the year 2018, as shown on Schedules "A-1", "A-2" and "A-3" attached, are hereby assessed, levied and imposed on the whole ratable property assessments within the Township of Beckwith and the levying and collecting of said rates are hereby authorized and directed.
2. The assessment made in the year 2017, based on current values under the provisions of the *Assessment Act*, R.S.O. 1990, ch. A. 31 as amended, shall be the assessment on which the final tax rates shall be fixed and levied.
3. That for the purpose of paying the debentures and amounts due under the Tile Drainage Act, and for the purpose of levying a charge against all residential units for the collection of garbage and recycling, the following sums shall be levied and collected from the owners of the property, therefore:
 - a) The Interim Tax Levy pursuant to By-Law No. 2018-03, shall be shown as a reduction on the final tax levy;

- b) The Garbage Charge to be levied on every residential assessment shall be \$208.00; and
 - c) The 2018 Tile Drainage repayment amounts are shown as an addition to the final tax levy.
4. The net amount of taxes levied by this By-Law shall be due and payable in two (2) equal installments. The first installment shall be due and payable on the 25th day of June, 2018 and the second installment shall be due and payable on the 24th day of September 2018.
 5. If taxes are not paid on the due dates, a penalty of one and one-quarter percent (1.25%) of the unpaid taxes shall be levied on the first day of the calendar month following the due date and a further penalty of one and one-quarter percent (1.25%) on the first day of each calendar month thereafter for as long as the default continues, but not after December 31st, 2018.
 6. If any taxes levied pursuant to this by-law remain unpaid as of January 1st, 2019, interest at the rate of one and one-quarter percent (1.25%) of the unpaid taxes shall be charged on January 1st, 2019, and also on the first day of each calendar month thereafter for as long as the default continues.
 7. That the collector of taxes for the Township of Beckwith may mail or cause to be mailed the notices specifying the amount of taxes payable by any person liable for taxes, addressed to the person at the person's place of residence or place of business.

BY-LAW READ a first and second times this 1st day of May, 2018.

BY-LAW READ a third time and finally passed this 1st day of May, 2018.


Richard Kidd, Reeve


Ross Trimble,
Acting Clerk Administrator



THE CORPORATION OF THE TOWNSHIP OF BECKWITH

BY-LAW NO. 2018-20

SCHEDULE "A-1"

TOWNSHIP OF BECKWITH

Code	Current Value Assessment - Roll Returned Dec. 2017	2018 Transition Ratio	Weighted Assessment	Lower Tier Tax Rate 2018	Lower Tier Taxation
RT	1,133,787,298	1.000000	1,133,787,298	0.00307323	3,484,387
MT	0	2.237430	0	0.00680805	0
NT	0	1.000000	0	0.00307323	0
CT	11,261,060	1.796867	20,234,627	0.00552219	62,186
CU	316,750	1.257807	398,410	0.00386553	1,224
CX	419,627	1.257807	527,810	0.00386553	1,622
IT	316,425	2.577498	815,585	0.00792124	2,506
IU	181,650	1.675374	304,332	0.00514881	935
IX	21,500	1.675374	36,021	0.00514881	111
XT	5,905,557	1.796867	10,611,500	0.00552219	32,612
XU	199,960	1.257807	251,511	0.00386553	773
H	0	1.484807	0	0.00456315	0
PT	1,176,847	2.015980	2,372,500	0.00619557	7,291
FT	24,531,225	0.250000	6,132,806	0.00076831	18,848
TT	1,313,313	0.250000	328,328	0.00076831	1,009
Subtotal	1,179,431,212		1,175,800,728		3,613,504

Taxation - Payments in Lieu

RG	444,000	1.000000	444,000	0.00307323	1,365
RH	86,000	1.000000	86,000	0.00307323	264
CF	61,200	1.796867	109,968	0.00552219	338
CV	7,800	1.257807	9,811	0.00386553	30
CY	40,000	1.257807	50,312	0.00386553	155
IH	14,400	2.577498	37,116	0.00792124	114
Subtotal	653,400		737,207		2,266
Subtotal	1,180,084,612				
Exempt	18,613,462				
Total	1,198,698,074		1,176,537,936		3,615,769

Total 2018 Estimate

3,615,769

General Notes:

Assessments from Roll returned December 2017 used on all schedules for Township By-law

MT tax rate equals notional rate from OPTA as class is fully restricted

Notional tax rate after Feb 15th cut-off was used

THE CORPORATION OF THE TOWNSHIP OF BECKWITH

BY-LAW NO. 2018-20

SCHEDULE "A-2"

COUNTY OF LANARK

Code	Current Value Assessment - Roll Returned Dec. 2017	2018 Transition Ratio County	Weighted Assessment	Upper Tier Tax Rate 2018	Upper Tier Taxation
RT	1,133,787,298	1.000000	1,133,787,298	0.00370048	4,195,557
MT	0	2.237430	0	0.00823846	0
NT	0	1.000000	0	0.00370048	0
CT	11,261,060	1.796867	20,234,627	0.00664927	74,878
CU	316,750	1.257807	398,410	0.00465449	1,474
CX	419,627	1.257807	527,810	0.00465449	1,953
IT	316,425	2.577498	815,585	0.00953798	3,018
IU	181,650	1.675374	304,332	0.00619969	1,126
IX	21,500	1.675374	36,021	0.00619969	133
XT	5,905,557	1.796867	10,611,500	0.00664927	39,268
XU	199,960	1.257807	251,511	0.00465449	931
H	0	1.484807	0	0.00549450	0
PT	1,176,847	2.015980	2,372,500	0.00746009	8,779
FT	24,531,225	0.250000	6,132,806	0.00092512	22,694
TT	1,313,313	0.250000	328,328	0.00092512	1,215
Subtotal	1,179,431,212		1,175,800,728		4,351,027

Taxation - Payments in Lieu

RG	444,000	1.000000	444,000	0.00370048	1,643
RH	86,000	1.000000	86,000	0.00370048	318
CF	61,200	1.796867	109,968	0.00664927	407
CV	7,800	1.257807	9,811	0.00465449	36
CY	40,000	1.257807	50,312	0.00465449	186
IH	14,400	2.577498	37,116	0.00953798	137
Subtotal	653,400		737,207		2,728
Subtotal Exempt	1,180,084,612 18,613,462				
Total	1,198,698,074		1,176,537,936		4,353,755

Total 2018 Estimate

4,353,755

General Notes:

Assessments from Roll returned December 2017 used on all schedules for Township By-law
 MT tax rate equals notional rate from OPTA as class is fully restricted

THE CORPORATION OF THE TOWNSHIP OF BECKWITH

BY-LAW NO. 2018-20

SCHEDULE "A-3"

SCHOOL BOARDS

Code	Current Value Assessment from Roll Returned Dec. 2017	Education Tax Rate 2018	Education Taxation
RT	1,133,787,298	0.00170000	1,927,438
MT	0	0.00170000	0
NT	0	0.00170000	0
CT	11,261,060	0.01273846	143,449
CU	316,750	0.00891692	2,824
CX	419,627	0.00891692	3,742
IT	316,425	0.01340000	4,240
IU	181,650	0.00871000	1,582
IX	21,500	0.00871000	187
XT	5,905,557	0.01090000	64,371
XU	199,960	0.00763000	1,526
H	0	0.01090000	0
PT	1,176,847	0.01340000	15,770
FT	24,531,225	0.00042500	10,426
TT	1,313,313	0.00042500	558
Subtotal	1,179,431,212		2,176,113

Taxation - Payments in Lieu

RH	86,000	0.00170000	146
Other PIL	567,400		
Subtotal	653,400		146
Subtotal	1,180,084,612		
Exempt	18,613,462		
Total	1,198,698,074		2,176,259

Total 2018 Estimate

\$2,176,259

General Notes:

Assessments from Roll returned December 2017 used on all schedules for Township By-law