

# **The Corporation of The Town of The Blue Mountains**

## **By-law Number 2024 –**

**Being a By-law to establish tax rates to raise the levy required for 2024 municipal and education purposes, and to provide for penalty and interest in default of payment thereof**

**Whereas** the Council of The Corporation of The Town of The Blue Mountains has by By-law No. 2024-18 adopted the estimates of all sums required during the year for the purposes of the municipality in accordance with Section 290 (1) of the *Municipal Act 2001*, S.O. 2001, c. 25, as amended;

**And Whereas** Section 307 of the *Municipal Act 2001*, S.O. 2001, c. 25, as amended, requires that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act* according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions;

**And Whereas** Section 312 of the *Municipal Act 2001*, S.O. 2001, c. 25, as amended, 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 307 and Section 308 of the *Municipal Act 2001*, S.O. 2001, c. 25, as amended, requires tax rates to be established in the same proportion to each other as the tax ratios established for the property classes are to each other;

**And Whereas** the Corporation of the County of Grey has by By-law 5179-24 established tax ratios for prescribed property classes and levied tax rates for Upper Tier purposes for 2024 as required respectively by Sections 289 and 308 of the *Municipal Act 2001*, S.O. 2001, c. 25, as amended;

**And Whereas** the Ministry of Finance has by Ontario Regulation 5/24 under the *Education Act* amended O. Reg. 400/98 to establish Tax Rates for School Purposes for 2024;

**And Whereas** Section 342(1) (a) of the *Municipal Act 2001*, S.O. 2001, c.25, as amended, allows a local municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

**And Whereas** Section 342 (1) (b) of the *Municipal Act 2001*, S.O. 2001, c.25, as amended allows a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 342 (1) (a) to allow taxpayers to spread the payment of taxes more evenly over the year;

**And Whereas** Section 345 of the *Municipal Act 2001*, S.O. 2001, c. 25, as amended, allows for a percentage charge, not to exceed 1.25 per cent of the amount of taxes due and unpaid, to be imposed as a penalty for the non-payment of taxes, and allows for an interest charge, not to exceed 1.25 per cent each month of the amount of taxes due and unpaid, to be imposed for the non-payment of taxes;

**Now Therefore** the Council of The Corporation of The Town of The Blue Mountains hereby enacts as follows:

1. That there shall be levied and collected upon the whole assessment for real property according to the last certified assessment roll the tax rates as set out in Schedule "A" to this By-law and forming part of this By-law, which shall produce the general local municipal Town levy of Twenty Million, Eight Hundred and Ninety Four Thousand Dollars (\$20,894,000).

2. That the Tax Collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a notice specifying the amount of taxes payable.
3. That the final taxes shall be due in two instalments, Thursday, August 22, 2024, and Tuesday, October 22, 2024.
4. That alternative due dates in the year be allowed, under the provisions of the pre-authorized payment plan.
5. That a percentage charge of 1.25 per cent of the amount of taxes due and unpaid shall be imposed as a penalty for the non-payment of taxes on the first day of the month following the date the taxes were due.
6. That interest charges in the amount of 1.25 per cent shall be imposed on the amount of taxes due and unpaid on the first day of each and every month the default continues.
7. All taxes shall be paid into the Finance office of the Town, 32 Mill Street in Thornbury, Ontario; at most financial institutions; by telephone banking; or by internet banking.
8. If an article of this By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed.

**And Further** that this By-law shall come into force and take effect upon the enactment thereof.

Enacted and passed on this 24<sup>th</sup> day of June 2024.

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Andrea Matrosovs, Mayor

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Corrina Giles, Town Clerk

**The Corporation of The Town of The Blue Mountains**  
**By-law Number 2024 –**  
**Schedule “A” - DRAFT**

**2024 Tax Rates**

Taxable Assessment/Tax Class	RTC RTQ	CVA Assessment	Tax Ratios	CVA Weighted by Tax Ratios	Town Tax Rates	Town Tax Levy	County Tax Rates	County Tax Levy	Education Tax Rates	Education Tax Levy	Total Tax Rates	Total Tax Levy
Residential Taxable Full	RT	\$ 4,629,085,055	1.000000	\$ 4,629,085,055	0.00399545	\$ 18,495,278	0.00404219	\$ 18,711,641	0.00153000	\$ 7,082,500	0.00956764	\$ 44,289,419
Residential Taxable Full Shared PIL	RH	\$ 90,000	1.000000	\$ 90,000	0.00399545	\$ 360	0.00404219	\$ 364	0.00153000	\$ 138	0.00956764	\$ 861
Residential Taxable Farmland Awaiting Development Phase 1	R1	\$ 57,000	0.250000	\$ 14,250	0.00099886	\$ 57	0.00101055	\$ 58	0.00038250	\$ 22	0.00239191	\$ 136
Multi-Residential Taxable Full	MT	\$ 4,733,000	1.220600	\$ 5,777,100	0.00487685	\$ 23,082	0.00493390	\$ 23,352	0.00153000	\$ 7,241	0.01134075	\$ 53,676
Farm Taxable Full	FT	\$ 162,916,117	0.218000	\$ 35,515,714	0.00087101	\$ 141,902	0.00088120	\$ 143,562	0.00038250	\$ 62,315	0.00213471	\$ 347,779
Managed Forest Taxable Full	TT	\$ 19,578,417	0.250000	\$ 4,894,604	0.00099886	\$ 19,556	0.00101055	\$ 19,785	0.00038250	\$ 7,489	0.00239191	\$ 46,830
Commercial Taxable Full	CT	\$ 186,607,450	1.296900	\$ 242,011,202	0.00518170	\$ 966,944	0.00524232	\$ 978,256	0.00880000	\$ 1,642,146	0.01922402	\$ 3,587,345
Commercial Taxable Full Shared PIL	CH	\$ 101,000	1.296900	\$ 130,987	0.00518170	\$ 523	0.00524232	\$ 529	0.01250000	\$ 1,263	0.02292402	\$ 2,315
Commercial Taxable Full Excess Land	CU	\$ 5,768,600	1.296900	\$ 7,481,297	0.00518170	\$ 29,891	0.00524232	\$ 30,241	0.00880000	\$ 50,764	0.01922402	\$ 110,896
Commercial Taxable Full Vacant Land	CX	\$ 2,753,100	1.296900	\$ 3,570,495	0.00518170	\$ 14,266	0.00524232	\$ 14,433	0.00880000	\$ 24,227	0.01922402	\$ 52,926
Parking Lot Taxable Full	GT	\$ 1,245,000	1.296900	\$ 1,614,641	0.00518170	\$ 6,451	0.00524232	\$ 6,527	0.00880000	\$ 10,956	0.01922402	\$ 23,934
Shopping Centre Taxable Full	ST	\$ 614,000	1.296900	\$ 796,297	0.00518170	\$ 3,182	0.00524232	\$ 3,219	0.00880000	\$ 5,403	0.01922402	\$ 11,804
Industrial Taxable Full	IT	\$ 10,414,168	1.831000	\$ 19,068,342	0.00731567	\$ 76,187	0.00740125	\$ 77,078	0.00880000	\$ 91,645	0.02351692	\$ 244,909
Industrial Taxable Full Shared PIL	IH	\$ 375,500	1.831000	\$ 687,541	0.00731567	\$ 2,747	0.00740125	\$ 2,779	0.01250000	\$ 4,694	0.02721692	\$ 10,220
Industrial Taxable Full Excess Land	IU	\$ 35,055	1.831000	\$ 64,186	0.00731567	\$ 256	0.00740125	\$ 259	0.00880000	\$ 308	0.02351692	\$ 824
Industrial Taxable Full Vacant Land	IX	\$ 447,400	1.831000	\$ 819,189	0.00731567	\$ 3,273	0.00740125	\$ 3,311	0.00880000	\$ 3,937	0.02351692	\$ 10,521
Pipeline Taxable Full	PT	\$ 7,684,000	0.906848	\$ 6,968,220	0.00362327	\$ 27,841	0.00366565	\$ 28,167	0.00880000	\$ 67,619	0.01608892	\$ 123,627
Resort Condominium Taxable Full	OT	\$ 237,943,100	1.000000	\$ 237,943,100	0.00399545	\$ 950,690	0.00404219	\$ 961,811	0.00153000	\$ 364,053	0.00956764	\$ 2,276,554
Commercial Small-Scale On-Farm Business 2	C0	\$ 15,600	1.296900	\$ 20,232	0.00518170	\$ 81	0.00524232	\$ 82	0.00220000	\$ 34	0.01262402	\$ 197
Commercial Small-Scale On-Farm Business 1	C7	\$ 50,000	1.296900	\$ 64,845	0.00518170	\$ 259	0.00524232	\$ 262	0.00220000	\$ 110	0.01262402	\$ 631
Industrial Small-Scale On-Farm Business 1	I7	\$ 20,800	1.831000	\$ 38,085	0.00731567	\$ 152	0.00740125	\$ 154	0.00220000	\$ 46	0.01691692	\$ 352
<b>Total Taxable</b>		\$ 5,270,534,362		\$ 5,196,655,380		\$ 20,762,977		\$ 21,005,870		\$ 9,426,910		\$ 51,195,757

Payment in Lieu of Tax (PIL)	RTC RTQ	CVA Assessment	Tax Ratios	CVA Weighted by Tax Ratios	Town Tax Rates	Town Tax Levy	County Tax Rates	County Tax Levy	Education Tax Rates	Education Tax Levy	Total Tax Rates	Total Tax Levy
Residential PIL General [no Education amount]	RG	\$ 20,373,100	1.000000	\$ 20,373,100	0.00399545	\$ 81,400	0.00404219	\$ 82,352	N/A		0.00803764	\$ 163,752
Residential PIL Full Taxable Tenant of Province	RP	\$ 85,700	1.000000	\$ 85,700	0.00399545	\$ 342	0.00404219	\$ 346	0.00153000	\$ 131	0.00956764	\$ 820
Landfill PIL Full	HF	\$ 582,800	1.000000	\$ 582,800	0.00399545	\$ 2,329	0.00404219	\$ 2,356	0.01250000	\$ 7,285	0.02053764	\$ 11,969
Commercial PIL Full	CF	\$ 6,230,100	1.296900	\$ 8,079,817	0.00518170	\$ 32,283	0.00524232	\$ 32,660	0.01250000	\$ 77,876	0.02292402	\$ 142,819
Commercial PIL General [no Education amt]	CG	\$ 2,523,700	1.296900	\$ 3,272,987	0.00518170	\$ 13,077	0.00524232	\$ 13,230	N/A		0.01042402	\$ 26,307
Commercial PIL Full Taxable Tenant of Province	CP	\$ 69,000	1.296900	\$ 89,486	0.00518170	\$ 358	0.00524232	\$ 362	0.00880000	\$ 607	0.01922402	\$ 1,326
Comm PIL General Vacant Land [no Education amount]	CZ	\$ 239,000	1.296900	\$ 309,959	0.00518170	\$ 1,238	0.00524232	\$ 1,253	N/A		0.01042402	\$ 2,491
<b>Total Payment In Lieu (PIL)</b>		\$ 30,103,400		\$ 32,793,848		\$ 131,026		\$ 132,559		\$ 85,900		\$ 349,485

Total Taxable and Payment in Lieu of Tax (PIL)		CVA Assessment	Tax Ratios	CVA Weighted by Tax Ratios	Town Tax Rates	Town Tax Levy	County Tax Rates	County Tax Levy	Education Tax Rates	Education Tax Levy	Total Tax Rates	Total Tax Levy
<b>Totals</b>		\$ 5,300,637,762		\$ 5,229,449,228		\$ 20,894,003		\$ 21,138,429		\$ 9,512,809		\$ 51,545,241