

CORPORATION OF THE TOWN OF RENFREW
BY-LAW NO. 29-2021

Being a By-Law to establish the 2021 property tax rates to raise the general municipal levy, and establish penalty and interest rates for non-payment of taxes on the due date.

WHEREAS the Council of the Corporation of the Town of Renfrew shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the municipal corporation pursuant to Section 290 of the Municipal Act, 2001, S.O. 2001, as amended (hereinafter referred to as "The Act"); and

WHEREAS the Council of the Corporation of the Town of Renfrew on April 27, 2021 adopted the sum of Nine Million, Sixty-nine Thousand, Six Hundred and Ten dollars (\$9,069,610) as the estimate of the municipal property tax levy required during the year 2021 for general, capital and all other purposes of the Corporation of the Town of Renfrew; and

WHEREAS Section 308 of The Act requires tax rates to be established in the same proportion as the tax ratios established by the County of Renfrew; and

WHEREAS Section 312 of The Act provides that for the purposes of raising the general local municipal levy, the Council of a local municipality shall, each year, pass a by-law levying a separate tax rate on the assessment in each property class in the local municipality rateable for local municipality purposes; and

WHEREAS in accordance with Section 313 of The Act, the County of Renfrew has established tax rate reductions for prescribed subclasses of property for 2021; and

WHEREAS in accordance with Section 329 to Section 331 of The Act, the County of Renfrew has adopted a by-law for the purpose of administering limits for the Commercial, Industrial and Multi-Residential property classes; and

WHEREAS Section 342 of The Act provides that a municipality may pass a by-law establishing different instalments and due dates for taxes on a property; and

WHEREAS Section 343 of The Act provides that a municipality may pass a by-law providing for the billing of a property class separately from the other property classes; and

WHEREAS Section 345 of The Act provides that a local municipality may pass a by-law to impose late payment charges for the non-payment of taxes or any installment by the due date; and

WHEREAS the County of Renfrew has adopted a by-law directing the Council of the Corporation of the Town of Renfrew to levy specified tax rates on the assessment for County purposes; and

WHEREAS the Province of Ontario has by regulation directed the Council of the Corporation of the Town of Renfrew to levy specified tax rates on certain assessment for Municipal and Education purposes;

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

1. THAT for the year 2021 the rates to be applied on the taxable and payment-in-lieu assessment rateable for municipal purposes shall be as follows:

Residential	0.01012438
New Multi-Residential	0.01012438

Multi-residential	0.01967774
Commercial – Occupied	0.01837271
Commercial - Vacant/Excess	0.01837271
Industrial – Occupied	0.02840560
Industrial – Vacant/Excess	0.02840560
Large Industrial – Occupied	0.03543801
Large Industrial – Vacant/Excess	0.03543801
Landfill	0.01203855
Pipelines	0.01349378
Farmland	0.00253109
Managed Forest	0.00253109

2. THAT for the purposes of this by-law:
 - (a) the commercial property class includes all commercial office property, shopping centre property, and new construction commercial; and
 - (b) the industrial class includes those all properties designated as new construction industrial.
3. THAT final tax bills for the protected classes, being the Commercial, Industrial, Large Industrial and Multi-Residential, may be processed separately from the other property classes.
4. THAT all taxes shall be deemed to have been imposed and become due and payable on the first day of January 2021, but may be paid in four instalments being March 26, 2021 (first instalment of interim bill), May 28, 2021 (second instalment of interim bill), August 27, 2021 (first instalment of final bill) and October 29, 2021 (balance of final bill).
5. THAT there shall be imposed a penalty for non-payment of taxes on the due date or any installment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default, and interest of 1.25% shall be added on the first day of each calendar month thereafter in which default continues.
6. THAT the Treasurer 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 written or printed notice specifying the amount of taxes payable.
7. THAT taxes are payable to the Corporation of the Town of Renfrew at the Municipal Office, 127 Raglan St. S., Renfrew, Ontario, or by telephone or internet banking, or by pre-authorized withdrawal.
8. THAT this by-law shall come into force and take effect upon the passing thereof.

READ a first and second time this 11th day of May, 2021.

READ a third time and finally passed this 11th day of May, 2021.

Don Eady, Mayor

Kim R. Bulmer, Clerk