

CORPORATION OF THE TOWN OF RENFREW
BY-LAW 39-2018

Being a By-Law to establish the 2018 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 Municipal Act, 2001, S.O. 2001, Section 290, as amended (hereinafter referred to as "The Act") provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality; and

WHEREAS on February 23, 2018 the Council of the Corporation of the Town of Renfrew adopted, by various resolutions, the budget estimates for the sums required during the year 2018 for capital purposes of the Town of Renfrew; and

WHEREAS on April 3, 2018 the Council of the Corporation of the Town of Renfrew adopted, by various resolutions, the budget estimates for the sums required during the year 2018 for general and all other purposes of the Town of Renfrew; and

WHEREAS the Council of the Corporation of the Town of Renfrew adopted the sum of Eight Million, Ninety Four Thousand, Eight Hundred and Ninety (\$8,094,890) as the estimate of the municipal property tax levy required during the year 2018 for general, capital and all other purposes 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 2018; 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 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 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 2018 the rates to be applied on the taxable and payment-in-lieu assessment rateable for municipal purposes shall be as follows:

Residential	0.00939617
Multi-residential	0.01826240
Commercial – Occupied	0.01705123
Commercial - Vacant/Excess	0.01193586
Industrial – Occupied	0.02681110
Industrial – Vacant/Excess	0.01742722
Large Industrial – Occupied	0.03344875
Large Industrial – Vacant/Excess	0.02174169
Pipelines	0.01252322
Landfill	0.01441992
Farmland	0.00234905
Managed Forest	0.00234905

For the purposes of this by-law the Commercial property class includes those properties designated as “Shopping Centre” and “New Construction Commercial”, and the Commercial Excess/Vacant class includes those properties designated as “Shopping Centre Excess/Vacant” and “New Construction Commercial Excess/Vacant”.

For the purposes of this by-law the Industrial class includes those properties designated as “New Construction Industrial”.

2. 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.
3. THAT all taxes shall be deemed to have been imposed and become due and payable on the first day of January 2018, but may be paid in four instalments being March 28 (first instalment of interim bill), May 30 (second instalment of interim bill), August 29 (first instalment of final bill) and October 31, 2018 (balance of final bill).
4. 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.
5. 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.
6. 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.


7. THAT this by-law shall come into force and take effect upon the passing thereof.

READ a first and second time this 22nd day of May, 2018.

READ a third time and finally passed this 22nd day of May, 2018.



Don Eady, Mayor



Kim R. Bulmer, Clerk