



MUNICIPALITY OF **West Elgin**

The Corporation Of The Municipality Of West Elgin

By-Law 2021-33

A By-Law to set the 2021 Transition Ratios and to Levy Taxes for the Year 2021

Whereas pursuant to Section 308 of the *Municipal Act, S.O. 2001, c.25*, as amended, Council of the Municipality of West Elgin deems it necessary to establish transition tax ratios for 2021; and

Whereas the transition tax ratios establish the relative amount of taxation to be borne by each property class; and

Whereas the property classes have been prescribed by the Minister of Finance under the *Assessment Act, R.S.O. 1990, c. A.31*, as amended and Regulations there to; and

Whereas it is necessary for the Council of the Municipality of West Elgin, pursuant to the *Municipal Act* to levy on the whole ratable property according to the last revised assessment roll for the Municipality of West Elgin the sums set forth for various purposes in Schedule "B" hereto attached for the current year; and

Whereas pursuant to By-law Number 21-20 passed by the County of Elgin to adopt estimates of all sums required by the County of Elgin for the purposes of the County Corporation and to provide a levy on area municipalities; and

Whereas pursuant to By-law Number 21-20 passed by the County of Elgin to establish tax ratios and set out a method by which the portion of County levies that will be raised in each area municipality; and

Whereas an interim levy was made before the adoption of the estimates for the current year;

Now Therefore the Council of the Municipality of West Elgin enacts as follows:

1. For the taxation year 2021, the transition tax ratio as established in By-law 21-20 of the County of Elgin for property in the following classes as outlined below:
 - a) the Residential/Farm class is 1.0000;
 - b) the Multi-Residential class is 1.9999;
 - c) the New Multi-Residential class is 1.0000;

- d) the Commercial Occupied class is 1.6376;
 - e) the Commercial Excess Land class is 1.6376;
 - f) the Commercial Vacant Land class is 1.6376;
 - g) the Commercial – Small Value Added Farm is 0.4094;
 - h) the Industrial Occupied class is 2.2251;
 - i) the Industrial Excess Land class is 2.2251;
 - j) the Industrial Vacant Land class is 2.2251;
 - k) the Industrial – Small Value Added Farm is 0.5563;
 - l) the Large Industrial Occupied class is 2.8318;
 - m) the Large-Industrial-Vacant class is 2.8318;
 - n) the pipelines class is 1.1446
 - o) the farmlands class is 0.23000
 - p) the farmlands awaiting development is 0.50000;
 - q) the managed forests class is 0.25000
 - r) the farmland awaiting development - residential class is 0.5000
 - s) the Landfill class is 33.402646
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- 2. For the year 2021 the Municipality of West Elgin shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment including New Construction, Industrial Assessment including New Construction, Large Industrial Assessment including New Construction, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general purposes as set out in Schedule "A" attached to this By-law.
 - 3. That the 2021 Municipality of West Elgin Budget attached as Schedule "B" and "C" inclusive was adopted by By-law 2021-10 on February 25, 2021.
 - 4. The levy provided for in Schedule "B" and "C" inclusive attached to this By-law shall be reduced by the amount of the interim levy for 2021.
 - 5. For payments-in-lieu of taxes due to the Municipality of West Elgin, the actual amount due to the Municipality of West Elgin shall be based on the assessment roll and the tax rates for the year 2021.
 - 6. For the railway rights of way and highway rights of way taxes due to the Municipality of West Elgin in accordance with the Regulations as established by the Minister of Finance, pursuant to the *Municipal Act, R.S.O. 1990*, ch M.45, as amended, the actual amount due to the Municipality of West Elgin shall be based on the assessment roll and the tax rates for the year 2021.
 - 7. That the Tax Collector is hereby authorized to mail or cause to be mailed 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.
 - 8. That the taxes will be payable in two instalments, due September 30th, 2021 and November 30th, 2021.

9. That taxes may be paid at The Royal Bank of Canada - Rodney, Ontario, Bank of Montreal - West Lorne, Ontario, and the West Elgin Municipal Office, 22413 Hoskins Line, Rodney, Ontario or by telephone or internet banking.
10. That the Collector and Treasurer are hereby authorized to accept part payment from time to time on account of any taxes due.
11. That the penalty charge for non-payment of current taxes shall be in accordance with By-law No. 2003-06.
12. That this by-law shall come into force and effect upon the date of the final passing thereof and may be cited as the "2021 Tax Ratios".
13. If any section or portion of this By-law or of Schedule "A", "B", "C" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Municipality of West Elgin that all remaining sections and portions of this By-law and of Schedule "A", "B", "C" continue in force and effect.

Read a first, second, and third time and finally passed this 13th day of May, 2021.

Duncan McPhail
Mayor

Jana Nethercott
Clerk