



THE CORPORATION OF THE TOWN OF ERIN

By-Law # 24 – 28

Being a By-law to set the rates for 2024 taxation, and to provide for the collection thereof.

Whereas, Section 312 of the *Municipal Act, 2001*, S.O. 2001, c.25, provides that 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;

And Whereas, the Council of the Corporation of the Town of Erin has passed By-law number 23-68 to adopt the estimates of all sums required during 2024 for the purposes of the municipality;

And Whereas, Sections 307 and 308 of the said Act require tax rates to be established in the same portion to tax ratios;

And Whereas, the Council of the County of Wellington has passed By-law number 5860-24 being a by-law to set tax ratios for the County of Wellington and for all local municipalities within the boundaries of the County for the year 2024 as follows:

Residential	1.000000
Multi-Residential	1.900000
New Multi-Residential	1.100000
Commercial	1.491000
Industrial	2.400000
Pipeline	2.250000
Farmland	0.250000
Managed Forests	0.250000
Landfill	1.848000

And Whereas, the tax rates for education purposes have been prescribed by the Ministry of Finance and announced January 19, 2024 by O.Reg 5/24;

And Whereas, the Council of the County of Wellington has passed By-law number 5850-24 that established levy requirements for the 2024 Budget and By-law number 5861-24 to establish tax rates for same against the local municipalities;

And Whereas, the Council of the County of Wellington, in said By-law No. 5860-24, has established tax rate reductions as follows:

- a) the vacant land and excess land subclasses in the commercial property class is 0%;
- b) the vacant land and excess land subclasses in the industrial property class is 0%;
- c) the first class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 25%;
- d) the second class of farmland awaiting development in the residential, multi-residential, commercial or industry property classes is 0%.

And Whereas, the Assessment Roll compiled in 2023 and upon which taxes for 2024 are to be levied, was certified by the Assessment Commissioner, the whole of the assessment for real property, according to the said last assessment roll, is as follows:

residential/farm (RT)	2,239,817,149
multi-residential (MT)	4,068,900
commercial (CT)	85,561,369

industrial (IT)	38,195,100
pipeline (PT)	2,613,000
farmland (FT)	452,059,200
managed forests (TT)	21,767,800
commercial excess land (CU)	1,149,600
commercial vacant land (CX)	3,263,000
parking lot (GT)	175,000
industrial taxable shared (IH)	324,400
industrial excess land shared (IK)	149,600
industrial excess land (IU)	947,200
industrial vacant land (IX)	3,165,000
office building (DT)	2,625,000

Total Returned Assessment 2,855,881,618

Now Therefore, the Council of the Corporation of the Town of Erin hereby enacts as follows:

1. That the sums to be raised by means of taxation for the year 2024 be as follows:
 - 1.1.1 for general municipal purposes a sum of: \$ 8,344,275
 - 1.1.2 for County purposes a sum of: \$ 18,057,514
 - 1.1.3 for Education purposes a sum of : \$ 4,907,460
2. That there shall be levied and collected upon the whole assessment for real property, according to the last certified assessment roll, the rates of taxation for the year 2024 as set out in Schedule "A" attached hereto, and which forms part hereof.
3. That in addition to the rates above, a special services levy be applied to each benefiting unit within the specific areas of Hillsburgh, the hamlets of Cedar Valley, Orton, Ospringle, and Ballinafad, and the subdivisions of Mountainview, Sandalwood Drive, Credit River Road, Erinwood Drive, Erin Meadows, and Belerin, Delarmbro Drive, Trail Ridge, Forest Ridge, the Village of Erin, Crewson Ridge and Erinbrook for street lighting costs based on the 2024 estimated hydro and maintenance costs of \$122k at a flat rate per unit of \$61.44.
4. That the final tax installments for all property classes, including subclasses, be paid in two installments as follows: 50 percent of the final levy rounded upwards to the next whole dollar shall become due and payable on the 27th day of September, 2024; the final 50 percent of the final levy shall become due and payable on the 29th day of November 2024.
5. That where the sum of the taxes for which any person is chargeable in 2024 for Municipal, County, Education, and any other purpose, upon any real property assessed in one parcel to the same owner would according to the assessment thereon be less than \$10.00, the sum of such taxes shall be deemed to be \$10.00.
6. On all taxes of the levy, which are in default on the 1st day of October, 2024, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each calendar month in which default continues, until December 31, 2024.
7. On all taxes in default on January 1st, 2025 interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which default continues.
8. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.

9. The collector may email or 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.
10. That taxes are payable at the Town of Erin Municipal Office, 5684 Trafalgar Road, Hillsburgh, Ontario N0B 1Z0.
11. This By-Law shall take effect upon the passage thereof.

Passed in open Council on May 23, 2024.

Mayor, Michael Dehn

Town Clerk, Nina Lecic

**The Corporation of the Town of Erin
Schedule "A"
By-law 24-28**

2024

CLASS	ASSESSMENT	CODE	TAX RATES					
			MUNICIPAL			COUNTY	EDUCATION	TOTAL
			GENERAL	INFRASTRUCTURE	TOTAL			
res/farm		RT	0.00286434	0.00032917	0.00319351	0.00689335	0.00153000	0.01161686
multi-res		MT	0.00544225	0.00062542	0.00606767	0.01309736	0.00153000	0.02069503
farmlands		FT	0.00071609	0.00008229	0.00079838	0.00172334	0.00038250	0.00290422
commercial		CT	0.00427073	0.00049079	0.00476152	0.01027798	0.00880000	0.02383950
industrial		IT	0.00687442	0.00079001	0.00766443	0.01654403	0.00880000	0.03300846
Large industrial		LT	0.00687442	0.00079001	0.00766443	0.01654403	0.00880000	0.03300846
pipeline		PT	0.00644477	0.00074063	0.00718540	0.01551003	0.00880000	0.03149543
managed forests		TT	0.00071609	0.00008229	0.00079838	0.00172334	0.00038250	0.00290422
commercial excess land		CU	0.00427073	0.00049079	0.00476152	0.01027798	0.00880000	0.02383950
commercial vacant land		CX	0.00427073	0.00049079	0.00476152	0.01027798	0.00880000	0.02383950
commercial farmland class 1		C1	0.00214826	0.00049079	0.00263905	0.00517001	0.00220000	0.01000906
parking lot		GT	0.00427073	0.00049079	0.00476152	0.01027798	0.00880000	0.02383950
industrial taxable shared		IH	0.00687442	0.00079001	0.00766443	0.01654403	0.00880000	0.03300846
industrial excess land		IU	0.00687442	0.00079001	0.00766443	0.01654403	0.00880000	0.03300846
industrial excess land shared		IK	0.00687442	0.00079001	0.00766443	0.01654403	0.00880000	0.03300846
large indus excess/vacant		IU	0.00687442	0.00079841	0.00767283	0.01654403	0.00880000	0.03301686
industrial vacant land		IX	0.00687442	0.00079001	0.00766443	0.01654403	0.00880000	0.03300846
industrial farmland class 1		I1	0.00214826	0.00024688	0.00239514	0.00517001	0.00220000	0.00976515
office building		DT	0.00427073	0.00049079	0.00476152	0.01027798	0.00880000	0.02383950
new multi-residential		NT	0.00315077	0.00036209	0.00351286	0.00758268	0.00153000	0.01262554
commercial small scale on farm		C7	0.00427073	0.00049079	0.00476152	0.01027798	0.00220000	0.01723950
commercial taxable shared		CH	0.00427073	0.00049079	0.00476152	0.01027798	0.00880000	0.02383950
comm vacant land taxable shared		CJ	0.00427073	0.00049079	0.00476152	0.01027798	0.00880000	0.02383950
ind/small scale on farm business 2		I0	0.00687442	0.00079001	0.00766443	0.01654403	0.00220000	0.02640846
ind/small scale on farm business 1		I7	0.00687442	0.00079001	0.00766443	0.01654403	0.00220000	0.02640846
industrial vacant land shared		IU	0.00687442	0.00079001	0.00766443	0.01654403	0.00880000	0.03300846
large ind excess land		IU	0.00687442	0.00079001	0.00766443	0.01654403	0.00880000	0.03300846
res/farm farmland (devel) class 1		R1	0.00214826	0.00024688	0.00239514	0.00517001	0.00880000	0.01636515
residential taxable shared		RH	0.00286434	0.00032917	0.00319351	0.00689335	0.00880000	0.01888686
shopping centre		ST	0.00427073	0.00049079	0.00476152	0.01027798	0.00880000	0.02383950
shopping centre excess land		SU	0.00427073	0.00049079	0.00476152	0.01027798	0.00880000	0.02383950