

**CORPORATION OF THE TOWNSHIP OF GILLIES
BY-LAW NO. 2019-16**

Being a by-law to adopt the tax ratios for the year 2019, and to provide for the adoption of tax rates, to levy taxes and to provide for penalty and interest in default of payment for 2019 for The Corporation of the Township of Gillies.

Recitals

1. The *Municipal Act* 2001, Subsection 308 (4) provides that a municipality shall pass a by-law in each year to establish the tax ratios for that year for the municipality.
2. The *Municipal Act* 2001, Subsection 308 (3) states that the tax ratios are the ratios that the tax rate for each property class must be to the tax rate for the residential property class where the residential property class tax ratio is 1.
3. Council has considered Administration's submissions with respect to the Township's budget for 2019 and considers it appropriate to adopt the budget and to establish tax ratios and tax rates for the municipality.

Accordingly, the Council for The Corporation of the Township of Gillies enacts as follows:

Tax Ratios

1. A tax ratio of 1.00 is established in the Residential Class.
2. A tax ratio of 1.5839 is established in the Commercial Occupied Class.
3. A tax ratio of 1.10873 is hereby established in the Commercial Excess Land Class.
4. A tax ratio of 1.1188 is hereby established in the Industrial Occupied Class.
5. A tax ratio of 1.154813 is established in the Landfill Class.
6. A tax ratio of 0.25 is established in the Farmlands Class.
7. A tax ratio of 0.25 is established in the Managed Forest Class.

Tax Rate

8. The following tax rates for each property class shall be applied against the whole of the assessment for that class:

Tax Class	Municipal Tax Rate	Education Tax Rate
Residential	0.01172998	0.00161000
Commercial Occupied	0.01857912	0.01030000
Commercial Vacant	N/A	N/A
Commercial Excess Land	0.01300538	0.00875500
Industrial Occupied	0.01312350	0.01030000
Industrial Vacant	N/A	N/A
Landfill	0.01354593	0.01030000
Farmlands	0.00293250	0.00040250
Managed Forests	0.00293250	0.00040250

9. Taxes levied shall be reduced by the amount of the interim tax levy authorized by By-law No. 2019-003.
10. The taxes levied for all property classes shall be payable in two (2) installments of approximately equal amounts due on the following dates: August 29, 2019 and October 31, 2019.
11. A penalty shall be imposed for non-payment of taxes on the due date, at the rate of 1.25% of the amount due on the first day of default and on the first day of each succeeding calendar month in which the default continues until December 31st, 2019.
12. On all taxes in default on January 1st, 2019, interest shall be added at the rate of 1.25% of the amount due and be added on the first day of each succeeding calendar month in which the default continues.
13. 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.
14. The Treasurer is authorized to mail, or cause to be mailed, a written or printed notice specifying the amount of taxes payable, to the address of the residence or place of business of the person to whom such a notice is required to be given, as it appears in the last revised Assessment Roll for the Township of Gillies.
15. The taxes levied under the authority of this By-law are payable to the Township of Gillies.

Enacted and passed this 24th day of June 2019.

THE CORPORATION OF THE TOWNSHIP OF GILLIES

REEVE _____

CLERK _____