



BEING A BY-LAW TO SET THE TAX RATES AND TO LEVY TAXES FOR
THE YEAR 2023

WHEREAS Section 307 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act accordingly to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions, and shall be deemed to have been imposed and be due on the dates as specified in the By-law;

AND WHEREAS Section 308 of the Municipal Act, 2001 provides for the establishment of tax ratios for every municipality and that the Council of the upper-tier municipality shall pass such By-law;

AND WHEREAS Section 312 of the Municipal Act, 2001 provides that for the purposes of raising the general local municipal levy, 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 in the local municipality rateable for local municipal purposes;

AND WHEREAS the Corporation of the Town of Collingwood adopted the 2023 budget estimates including the Special Capital Levy by By-law No. 2023-016 at the meeting of Council held on January 30th, 2023;

AND WHEREAS Council, at their regular meeting held on March 7th, 2016, directed the Treasurer to prepare a By-law to institute a 0.75% Special Capital Levy for 2016 and subsequent years;

AND WHEREAS Section 311 of the Municipal Act, 2001 provides that upper-tier municipalities shall prepare and adopt estimates for all sums required during the year for the purposes of the upper-tier municipality, and that they shall pass a By-law directing each lower-tier municipality to levy a separate tax rate, as specified in the By-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

AND WHEREAS the County of Simcoe, in accordance with the relevant sections of the Municipal Act, passed By-law No. 7001-23 which established:

- a) the Tax Ratios to be used by all Municipalities within the County for 2023 and these are as follows:

Residential/Farm	1.000000
Multi-Residential	1.000000
New Multi-Residential	1.000000
Commercial	1.222300
Industrial	1.192500
Pipelines	1.296600
Farmlands	0.250000
Managed Forests	0.250000
Landfill	1.000000

- b) the Tax Rates to be used by the lower-tier municipalities to establish the amount of taxes to be raised for the County Levy and further these rates are set out in Schedule "A" attached to this By-law.

AND WHEREAS the County of Simcoe has by By-law No. 7001-23 adopted optional tools for the purposes of administering limits for Commercial, Industrial and Multi-Residential Property classes in accordance with Section 329.1 of the Municipal Act and Ontario Regulation 73/03, as amended;

AND WHEREAS the Ministry of Finance has provided the 2023 Uniform Residential Education Tax Rate and the 2023 Business Education Tax Rates and further, these rates are set out in Schedule "A" attached to this By-law;

Special Capital Levy Purposes	\$ 315,000
County Purposes	\$ 15,175,764
Education Purposes	\$ 12,436,400

AND FURTHER this total amount is \$66,687,910 and the corresponding tax rates to levy this amount are set out in Schedule "A" attached to this By-law.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF COLLINGWOOD ENACTS AS FOLLOWS:

1. For the year 2023, the Corporation of the Town of Collingwood shall levy upon the Residential Assessment, Farm Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, 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;
2. The levy provided for in Schedule "A" attached to this By-law shall be reduced by the amount of the interim levy for 2023;
3. For payments-in-lieu of taxes due to the Corporation of the Town of Collingwood, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2023;
4. For Railway "rights-of-way", taxes are due in accordance with the Regulations as established by the Minister of Finance, the actual amount due shall be based on the Assessment Roll and the tax rates for the year 2023;
5. The Treasurer 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 a notice is required to be given, as it appears in the last revised Assessment Roll for the Town of Collingwood;
6. A penalty shall be imposed for non-payment of taxes on the due date, at the rate of 15% per annum or 1.25% of the amount due on the first day of default and on the first day of each succeeding calendar month in which default continues. The same interest penalty applies to both current year taxes and all arrears of taxes that remain outstanding from previous taxation years;
7. Nothing herein done shall prevent the Treasurer from proceeding at any time with the collection of any rate, tax assessment or any part thereof in accordance with the provision of the Statutes and By-laws governing the collection of taxes;
8. Default of payment of any installment by the day named for payment thereof, the subsequent installment or installments forthwith become payable;
9. The 2023 Final Taxes for capped and uncapped property classes, shall be payable in two (2) installments of approximately equal amounts on the following dates, namely:

August 18th, 2023
October 20th, 2023;
10. If any section or portion of this By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Town of Collingwood that all remaining sections and portions of this By-law and of Schedule "A" continue in force and effect;
11. Schedule "A" attached hereto shall be and form part of this By-law;
12. **THAT** this By-law shall come into full force and effect on the date of final passage hereof at which time all By-laws and/or resolutions that are inconsistent with the provisions of this By-law and the same are hereby repealed or rescinded insofar as it is necessary to give effect to the provisions of this By-law.

ENACTED AND PASSED this 24th day of April, 2023.

**Town of Collingwood
Summary of Tax Rates – 2023
Schedule "A" to By-law No. 2023-047**

DESCRIPTION	TAX CLASS	MUNICIPAL TAX RATE	SPECIAL 0.82% CAPITAL LEVY	COUNTY TAX RATE	EDUCATION TAX RATE	2023	
						TOTAL TAX RATE	TOTAL TAX RATE
Residential/Farm	RT	0.737631%	0.005995%	0.288800%	0.153000%	1.185425%	1.185425%
Multi-Residential	MT	0.737631%	0.005995%	0.288800%	0.153000%	1.185425%	1.185425%
Multi-Residential	NT	0.737631%	0.005995%	0.288800%	0.153000%	1.185425%	1.185425%
Commercial Occupied	CT	0.901606%	0.007327%	0.353000%	0.880000%	2.141933%	2.141933%
Vacant Units/Excess Land	CU	0.901606%	0.007327%	0.353000%	0.880000%	2.141933%	2.141933%
Vacant Commercial Land	CX	0.901606%	0.007327%	0.353000%	0.880000%	2.141933%	2.141933%
New Construction Excess Land	XU	0.901606%	0.007327%	0.353000%	0.880000%	2.141933%	2.141933%
Small Scale On-Farm (1st & 2nd)	C7/C0	0.225401%	0.001832%	0.088250%	0.220000%	0.535483%	0.535483%
Industrial Occupied	IT	0.879625%	0.007149%	0.344394%	0.880000%	2.111167%	2.111167%
Vacant Units/Excess Land	IU	0.879625%	0.007149%	0.344394%	0.880000%	2.111167%	2.111167%
Vacant Industrial Land	IX	0.879625%	0.007149%	0.344394%	0.880000%	2.111167%	2.111167%
New Construction Excess Land	JU	0.879625%	0.007149%	0.344394%	0.880000%	2.111167%	2.111167%
Small Scale On-Farm (1st & 2nd)	I7/I0	0.219906%	0.001787%	0.086099%	0.220000%	0.527792%	0.527792%
Pipelines	PT	0.956412%	0.007773%	0.374458%	0.880000%	2.218643%	2.218643%
Farmlands	FT	0.184408%	0.001499%	0.072200%	0.038250%	0.296356%	0.296356%
Managed Forests	TT	0.184408%	0.001499%	0.072200%	0.038250%	0.296356%	0.296356%

NOTE:

Property Classes - Shopping Centres, Shopping Centres New Construction, Commercial New Construction, Parking Lots, Vacant Lands, Excess Lands, Office Buildings and New Construction Office Buildings will pay tax rates as determined in the Commercial category. The Large Industrial Property Class and the New Construction Industrial Class will pay tax rates as determined in the Industrial category.

Town of Collingwood
 Summary of Tax Rates – 2023
 Schedule “A” to By-law No. 2023-047

DESCRIPTION - PAYMENT IN LIEU OF TAXATION	TAX	MUNICIPAL	SPECIAL	COUNTY	EDUCATION	2023
	CLASS	TAX RATE	CAPITAL LEVY 0.82%	TAX RATE	TAX RATE	TOTAL TAX RATE
Residential/Farm	RG	0.737631%	0.005995%	0.288800%	0.153000%	1.185425%
Multi-Residential	MP	0.737631%	0.005995%	0.288800%	0.153000%	1.185425%
Commercial Occupied	CF	0.901606%	0.007327%	0.353000%	0.980000%	2.241933%
Vacant Commercial Land	CV	0.901606%	0.007327%	0.353000%	0.980000%	2.241933%
Industrial Occupied	IP	0.879625%	0.007149%	0.344394%	1.250000%	2.481167%
Landfill	HF	0.737631%	0.005995%	0.288800%	0.980000%	2.012425%