

**The Corporation of the  
Township of Selwyn**

**By-law Number 2018 - 039**

**Being a By-law To Establish the Rates of Taxation for the Year 2018.**

**Whereas** the Ontario Municipal Act, 2001, S.O. 2001, c. 25 section 312, as amended, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class; and

**Whereas** the Ontario Municipal Act, 2001, S.O. 2001, c. 25 section 290, as amended, provides that the Council of 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** the Ontario Municipal Act, 2001, S.O. 2001, c. 25 section 355, as amended, provides that the Council may provide for a minimum tax; and

**Whereas** certain tax and assessment related regulations require reductions in certain tax rates for certain classes or subclasses of property; and

**Whereas** the Council of the County of Peterborough, being the upper tier municipality, approved by-laws at its May 2, 2018 regular meeting to establish the various tax ratios and County tax rates for the County of Peterborough and for use by its respective lower tier municipalities; and

**Whereas** the Province approved Ontario Regulation 26/18 under the Education Act, amending Ontario Regulation 400/98, to prescribe the education tax rates for the assessment in each property class for 2018; and

**Whereas** the Council of the Corporation of the Township of Selwyn deliberated in accordance with the approved budget schedule and approved the final 2018 tax and area rates budget document; and

**Whereas** the Council of the Corporation of the Township of Selwyn adopted the Budget Compliance Report for expenses excluded from the 2018 budgets as outlined in and as a requirement of Ontario Regulation 284/09 at its meeting held February 13, 2018; and

**Whereas** the Ontario Municipal Act, 2001, S.O. 2001, c. 25, Section 326, as amended, provides that the council of a local municipality may by by-law identify a special service and determine the area for this special service; and

**Whereas** the Council of the Corporation of the Township of Selwyn has established water and sewer services in the Woodland Acres Area water and sewer service area, and such area has further been expanded with the addition of the Summer Lane subdivision; and

**Whereas** the Council of the Corporation of the Township of Selwyn approved the 2018 budget for new Woodland Acres Water and Sewer Service Area at the Council meeting held on March 27, 2018;

**Now Therefore** the Council of the Corporation of the Township of Selwyn hereby enacts as follows:

1. That the estimates of the following sums required during the year 2018 for the purposes of the municipality are hereby adopted:
  - i. a levy of \$6,855,483 for general municipal purposes
  - ii. a levy of \$215,162 for the Selwyn share of the ORCA levy
  - iii. a levy of \$2,182,995 for an area policed by the O.P.P.
  - iv. a levy of \$758,606 for an area policed by the Peterborough Police.
2. That the tax rates, as set out in **Schedule 1** attached hereto, be adopted and applied against the whole of the assessment for real property in each of the respective classes.
3. That a Special Fire Rate be charged to Bailey's Bay Resort in the amount of \$400.00.
- 3.1 That the following flat rates (operating) be charged for the Woodland Acres Water and Sewer Area for water and sewer services;

|                                   |            |
|-----------------------------------|------------|
| For each single detached dwelling | \$1,156.81 |
| For each townhouse dwelling unit  | \$1,156.81 |
| For each vacant serviced lot      | \$ 289.20  |
| For each apartment building       | \$2,102.53 |
| For the Wayside Academy           | \$7,348.77 |
4. That every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows;

50 percent of the final levy shall be due and payable on the 13<sup>th</sup> day of August, 2018; and the balance of the final levy shall become due and payable on the 1<sup>st</sup> day of October, 2018 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
5. Notwithstanding section 4 above, the due dates applied to the capped classes shall be established by the Treasurer, as authorized by this by-law, following the receipt of capping information from the County.
6. That where the sum of taxes for which any person is chargeable in any year for municipal, County, education, local improvements and other purposes, 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.
7. That the Treasurer, and more specifically his designate(s), are hereby authorized to mail the notice of taxes due to the address of the property indicated on the last revised assessment roll or such mailing address as so formally updated by the current owner of said property.
8. That the taxes are payable at the municipal office of the Township of Selwyn or through pre-authorized payment services or through telephone/computer banking services.
9. That, on all taxes of the levy which are in default, there shall be added a penalty of 1 ¼ percent per month on the 1<sup>st</sup> day of the default and thereafter each and every month, on the first day of the month, until December 31, 2018.
10. That, on all taxes of the levy which are in default on January 1, 2019, there shall be added interest of 1 ¼ per cent per month on the 1<sup>st</sup> day of the month and thereafter each and every month in which the default continues.

11. Penalties and interest added shall become due and payable as if they had originally been imposed and shall form part of the unpaid tax levy.
12. The Treasurer, and more specifically his designate(s), are hereby empowered to accept part payment from time to time on account of any taxes due. Payments shall be credited first to all penalties and interest, then to all other charges, and then to the oldest tax arrears.
13. That this by-law shall come into force and effect upon the date of final reading.

Read A First, Second And Third Time And Finally Passed This 22<sup>nd</sup> Day Of May A.D., 2018.

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Mayor  
Mary Smith

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Clerk  
Angela Chittick

Corporate Seal

Township of Selwyn  
Tax Rate Overview  
Summary 2018

**Schedule 1 to Tax Rate By-law**

| Classification  |       | General<br>Municipal | S-E & D-D<br>OPP | Lakefield<br>P-L Police | ORCA      | County<br>General | County<br>Curbside | County<br>Depot | County<br>Consolid. | Ont./Reg.<br>Schools | Consolidated<br>Wards 1, 2 & 4 | Consolidated<br>Ward 3 |
|-----------------|-------|----------------------|------------------|-------------------------|-----------|-------------------|--------------------|-----------------|---------------------|----------------------|--------------------------------|------------------------|
| Residential     |       | 0.217559%            | 0.078416%        | 0.206834%               | 0.006828% | 0.324220%         | 0.014230%          | 0.001295%       | 0.339745%           | 0.170000%            | 0.812548%                      | 0.940966%              |
| Farmland        |       | 0.054390%            | 0.019604%        | 0.051708%               | 0.001707% | 0.081055%         | 0.003557%          | 0.000324%       | 0.084936%           | 0.042500%            | 0.203137%                      | 0.235241%              |
| Managed Forest  |       | 0.054390%            | 0.019604%        | 0.051708%               | 0.001707% | 0.081055%         | 0.003557%          | 0.000324%       | 0.084936%           | 0.042500%            | 0.203137%                      | 0.235241%              |
| Pipeline        | Full  | 0.204200%            | 0.073602%        | 0.194134%               | 0.006409% | 0.304313%         | 0.013356%          | 0.001216%       | 0.318885%           | 1.090000%            | 1.693096%                      | 1.813628%              |
| New Multi-Res.  |       | 0.217559%            | 0.078416%        | 0.206834%               | 0.006828% | 0.324220%         | 0.014230%          | 0.001295%       | 0.339745%           | 0.170000%            | 0.812548%                      | 0.940966%              |
| Multi-Res.      |       | 0.387298%            | 0.139597%        | 0.368206%               | 0.012155% | 0.577176%         | 0.025332%          | 0.002306%       | 0.604814%           | 0.170000%            | 1.313864%                      | 1.542473%              |
| Commercial      | Full  | 0.239010%            | 0.086148%        | 0.227228%               | 0.007501% | 0.356188%         | 0.015633%          | 0.001423%       | 0.373244%           | 1.090000%            | 1.795903%                      | 1.936983%              |
| Commercial      | VL/VE | 0.167307%            | 0.060304%        | 0.159059%               | 0.005251% | 0.249332%         | 0.010943%          | 0.000996%       | 0.261271%           | 0.763000%            | 1.257133%                      | 1.355888%              |
| Shopping Centre | Full  | 0.239010%            | 0.086148%        | 0.227228%               | 0.007501% | 0.356188%         | 0.015633%          | 0.001423%       | 0.373244%           | 1.090000%            | 1.795903%                      | 1.936983%              |
| Shopping Centre | VL/VE | 0.167307%            | 0.060304%        | 0.159059%               | 0.005251% | 0.249332%         | 0.010943%          | 0.000996%       | 0.261271%           | 0.763000%            | 1.257133%                      | 1.355888%              |
| New Commercial  | Full  | 0.239010%            | 0.086148%        | 0.227228%               | 0.007501% | 0.356188%         | 0.015633%          | 0.001423%       | 0.373244%           | 1.090000%            | 1.795903%                      | 1.936983%              |
| New Commercial  | VL/VE | 0.167307%            | 0.060304%        | 0.159059%               | 0.005251% | 0.249332%         | 0.010943%          | 0.000996%       | 0.261271%           | 0.763000%            | 1.257133%                      | 1.355888%              |
| Industrial      | Full  | 0.335736%            | 0.121012%        | 0.319186%               | 0.010537% | 0.500336%         | 0.021959%          | 0.001999%       | 0.524294%           | 1.340000%            | 2.331579%                      | 2.529753%              |
| Industrial      | VL/VE | 0.218229%            | 0.078658%        | 0.207471%               | 0.006849% | 0.325219%         | 0.014274%          | 0.001299%       | 0.340792%           | 0.871000%            | 1.515528%                      | 1.644341%              |
| New Industrial  | Full  | 0.335736%            | 0.121012%        | 0.319186%               | 0.010537% | 0.500336%         | 0.021959%          | 0.001999%       | 0.524294%           | 1.090000%            | 2.081579%                      | 2.279753%              |
| New Industrial  | VL/VE | 0.218229%            | 0.078658%        | 0.207471%               | 0.006849% | 0.325219%         | 0.014274%          | 0.001299%       | 0.340792%           | 0.763000%            | 1.407528%                      | 1.536341%              |
| Landfill        |       | 0.219734%            | 0.079201%        | 0.208902%               | 0.006896% | 0.327462%         | 0.014372%          | 0.001308%       | 0.343142%           | 1.090000%            | 1.738973%                      | 1.868674%              |