

**The Corporation of the
Township of Selwyn**

By-law Number 2024 – 021

Being a By-law To Establish the Rates of Taxation for the Year 2024.

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 April 3, 2024 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 5/24 under the Education Act, amending Ontario Regulation 400/98, to prescribe the education rates for the assessment in each property class for 2024; and

Whereas the Council of the Corporation of the Township of Selwyn deliberated in accordance with the approved budget schedule and approved the final 2024 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 2024 budgets as outlined in and as a requirement of Ontario Regulation 284/09 at its meeting held February 13, 2024; 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 expanded Woodland Acres Area water and sewer service area; and

Whereas the Council of the Corporation of the Township of Selwyn approved the 2024 budget for Woodland Acres Water and Sewer Service Area at the Council meeting held on March 26, 2024;

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 2024 for the purposes of the municipality are hereby adopted:
 - i. a levy of \$9,157,614 for general municipal purposes

- ii. a levy of \$249,237 for the Selwyn share of the ORCA levy
 - iii. a levy of \$2,061,068 for an area policed by the O.P.P.
 - iv. a levy of \$686,539 for an area policed by the Peterborough Police.
2. That the tax rates, as set out in **Schedule 1** and **Schedule 2** 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 rate operating amounts be charged for the Woodland Acres Water and Sewer Area for water and sewer services;

For each single detached dwelling	\$1,268.60
For each townhouse dwelling unit	\$1,268.60
For each secondary dwelling unit	\$1,268.60
For each apartment building	\$2,305.70
For the Wayside Academy	\$7,348.77
4. That every owner shall be taxed according to the tax rates in this by-law and shall be divided into two installments and due as follows;

First Installment	–	August 6, 2024
Second Installment	–	October 7, 2024

and non-payment of the amounts on the dates stated in this section shall constitute default.
5. That where the sum of taxes for which any person is chargeable in any year for municipal, ORCA, County, education, area rate, 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 \$25.00, the sum of such taxes shall be deemed to be \$25.00.
6. That the Treasurer, and his designate, is hereby authorized to mail or cause to be mailed, the notice of taxes due to the current address on file of the properties indicated on the aforementioned assessment roll or such mailing address as updated by the current owner of said property.
7. That the Treasurer, and his designate, is further authorized to send, or cause to be sent, the notice of taxes due through electronic means if the taxpayer has chosen to receive the tax bill in that manner.
8. That the taxes are payable at the municipal office of the Township of Selwyn, through pre-authorized payment services or 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 1st day of the default and thereafter each and every month, on the first day of the month, until December 31, 2024.
10. That, on all taxes of the levy which are in default on January 1, 2025, there shall be added interest of 1 ¼ per cent per month on the 1st 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 other charges, then to penalties and interest (oldest to newest), and then to the taxes (oldest to newest).
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 23rd Day Of April A.D., 2024.

Mayor
Sherry Senis

Clerk
Angela Chittick

Corporate Seal

Township of Selwyn
Tax Rate Overview
Taxable Rate Summary 2024

Schedule 1 to Tax Rate By-law 2024-21

Classification		General Municipal	S-E & D-D OPP	Lakefield P-L Police	ORCA	County General	Ont./Reg. Schools	Consolidated Wards 1, 2 & 4	Consolidated Ward 3
Residential		0.257051%	0.065698%	0.161475%	0.006996%	0.404756%	0.153000%	0.887500%	0.983277%
Farmland		0.064263%	0.016424%	0.040369%	0.001749%	0.101189%	0.038250%	0.221875%	0.245819%
Managed Forest		0.064263%	0.016424%	0.040369%	0.001749%	0.101189%	0.038250%	0.221875%	0.245819%
Pipeline	Full	0.241268%	0.061664%	0.151560%	0.006566%	0.379904%	0.880000%	1.569402%	1.659298%
New Multi-Res.		0.257051%	0.065698%	0.161475%	0.006996%	0.404756%	0.153000%	0.887500%	0.983277%
Multi-Res.		0.307150%	0.078502%	0.192946%	0.008360%	0.483643%	0.153000%	1.030655%	1.145098%
Commercial	Full	0.282396%	0.072176%	0.177396%	0.007686%	0.444665%	0.880000%	1.686922%	1.792143%
Commercial	VL/VE	0.197677%	0.050523%	0.124177%	0.005380%	0.311265%	0.880000%	1.444845%	1.518499%
Shopping Centre	Full	0.282396%	0.072176%	0.177396%	0.007686%	0.444665%	0.880000%	1.686922%	1.792143%
Shopping Centre	VL/VE	0.197677%	0.050523%	0.124177%	0.005380%	0.311265%	0.880000%	1.444845%	1.518499%
Industrial	Full	0.396681%	0.101385%	0.249187%	0.010796%	0.624619%	0.880000%	2.013481%	2.161283%
Industrial	VL/VE	0.257842%	0.065900%	0.161972%	0.007018%	0.406003%	0.880000%	1.616763%	1.712835%
Landfill		0.259621%	0.066355%	0.163089%	0.007066%	0.408804%	0.880000%	1.621846%	1.718580%
Comm On-Farm Business		0.282396%	0.072176%	0.177396%	0.007686%	0.444665%	0.220000%	1.026922%	1.132143%