

**THE CORPORATION OF THE TOWN OF SMITHS FALLS  
BY-LAW NO. 10045-2019**

**A BY-LAW TO ESTABLISH TAX RATES AND POLICIES FOR THE PURPOSES OF  
RAISING THE GENERAL MUNICIPAL REVENUES ON THE YEAR 2019 AND TO  
IMPOSE THE FINAL 2019 TAX LEVY ON ALL PROPERTIES WITHIN THE  
TOWN OF SMITHS FALLS**

WHEREAS the estimates of all sums that may be required for the lawful purpose of the Corporation of the Town of Smiths Falls for the year 2018 have been adopted by the Municipal Council by virtue of By-law No. 10018-2019; and

WHEREAS the property assessment roll for the Town of Smiths Falls on which the 2018 taxes are to be levied has been or will be provided by the Ontario Property Assessment Corporation pursuant to appropriate provincial legislation; and

WHEREAS section 312 of the said Municipal Act, c. 25 S.O. 2001 dictates that for the purposes of raising the general local municipality levy, 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 in the local municipality rateable for local municipality purposes; and

WHEREAS it is deemed appropriate to adopt or reject certain options made available through amendment to the Municipal Act and through the Assessment Act, namely Bill 140 and associated regulations, which will impact on the calculation of the final tax bills for the year 2018.

NOW THEREFORE the Council of the Corporation of the Town of Smiths Falls enacts as follows:

1. That pursuant to section 314 of the Municipal Act, graduated taxation within specified property classes may be established to ease the burden of taxes on certain properties within the class, thereby allowing properties with lesser assessment to pay a lesser tax rate. Within the Industrial class of properties graduated taxation shall be applied as follows.

Properties with assessed value at or over \$1.5 million shall pay according to the full tax rate.

Properties with assessed value less than \$1.5 million shall pay 85% of the established rate.

2. That the option available in section 318 and 319 regarding the phasing-in of tax increases within the Residential/Farm class of properties not be adopted.
3. That permissive options with respect to tax rebates and targeted reductions in class taxation not be adopted.
4. That the Tax Ratios, namely the relationship certain tax rates bear to the residential tax rate, shall be established as follows, pursuant to section 308 of the Municipal Act.

Residential	1.0000
New Multi-Residential	1.0000
Multi-Residential	2.0000
Commercial	1.9661
Industrial (Average)	2.5421
Farmland	0.2500
Pipeline	1.4956

5. The tax rates for the year 2019, as shown on Schedule "A" attached, are hereby assessed, levied and imposed on the whole rateable property assessments within the Town of Smiths Falls and the levying and collecting of the said rates are hereby authorized and directed.
6. The tax rates for the year 2019, as shown on Schedule "B" attached, are, in addition to the above, hereby assessed, levied and imposed on the property assessments within the Downtown Business Improvement Area as

established by by-law, and the levying and collecting of the said rates are hereby authorized and directed.

7. The assessment made in the year 2018, based on current values as per returned roll for 2019 prepared under the provisions of the Assessment Act, Charter A. 31, R.S.O. 1990 as amended, shall be the assessment on which the final tax rates shall be fixed and levied and the final tax shall be fixed and levied on such assessment. Notwithstanding all adjustments made to the assessment, including supplementaries, write-offs, Assessment Review Board decisions and Minutes of Settlement on or before the 31<sup>st</sup> day of December, 2017 shall be recognized.
8. The Treasurer is hereby authorized and directed to issue final tax billings for all tax classes within the Town of Smiths Falls and to collect all taxes levied and owing for the year 2018. Taxes owing shall be calculated as the difference between the total amount levied and any interim installment paid to date.
9. The final taxes shall be due and payable in two (2) installments as follows: 50% of the final levy rounded upward to the next whole dollar shall become due and payable on the 28<sup>th</sup> day of June 2019 and the balance of the final levy shall become due and payable on the 30<sup>th</sup> day of August 2019.
10. Penalty at the current rate established by by-law shall be added on the first of each month following the due dates until paid.
11. The Tax Collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment, a written or printed notice specifying the amount of taxes payable.
12. Taxes shall be payable at the Office of the Tax Collector in the Townhall. The Tax Collector is authorized to accept part payment on account of any taxes due and to give a receipt for such payment.
13. Taxes may also be payable, at the option of the taxpayer at any Chartered Bank. Payment shall not be made in amounts other than shown on the tax bill and may not be made beyond the date set out in clause 5.
14. The provisions of the by-law shall come into force and take effect upon passing thereof.

Read a first and second time this 3<sup>rd</sup> day of June 2019

Read a third time and passed this 3<sup>rd</sup> day of June 2019

  
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Mayor

  
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Clerk

The Town of Smiths Falls  
 By-law 10045-2019; Schedule A  
 Calculation of the 2019 General and Education Tax Rates & Levy

2019-05-14

Assessment Type	School Support	Assessment	General Tax Rate	Total General Taxes Levied	School Tax Rate	Total School Taxes Levied	Total Combined Rate
Commercial Taxable: Full CT	No Support	79,160,610	0.03261603	2,581,904.83	0.01290000	1,021,171.87	0.04551603
Commercial Taxable Vacant Unit/Excess Land CU	No Support	3,609,778	0.02283123	82,415.67	0.01096500	39,581.22	0.03379623
Commercial Taxable: Vacant Land CX	No Support	3,234,450	0.02283123	73,846.47	0.01096500	35,465.74	0.03379623
New Commercial Construction Taxable: Full XT	No Support	6,353,225	0.03261603	207,216.98	0.01030000	65,438.22	0.04291603
Shopping Centre Taxable: Full ST	No Support	5,961,191	0.03261603	194,430.38	0.01290000	76,899.36	0.04551603
Shopping Centre Taxable: Vacant Unit Excess Land SU	No Support	43,365	0.02283123	990.08	0.01096500	475.50	0.03379623
Parking Lots GT	No Support	69,000	0.02283123	1,575.35	0.01096500	756.59	0.03379623
Farmlands Taxable: Full FT	English Pub	115,981	0.00414729	481.01	0.00040250	46.68	0.00454979
Industrial Taxable: Full under 1,500,000 IT	No Support	3,508,100	0.03934839	138,038.09	0.01203339	42,214.34	0.05138178
Industrial Taxable: Full 1,500,000 and over IT	No Support	0	0.04629222	0.00	0.01415693	0.00	0.06044915
Industrial Taxable: Vacant Unit/Excess Land under 1,500,000 IU	No Support	76,500	0.02557645	1,956.60	0.00992755	759.46	0.035504
Industrial Taxable: Vacant Unit/Excess Land 1,500,000 and over	No Support	0	0.03008994	0.00	0.01167947	0.00	0.04176941
Industrial Taxable: Vacant Land under 1,500,000 IX	No Support	540,800	0.02557645	13,831.74	0.00992755	5,368.82	0.035504
Industrial Taxable: Vacant Land 1,500,000 and over IX	No Support	0	0.03008994	0.00	0.01167947	0.00	0.04176941
Large Industrial Taxable: Full under 1,500,000 LT	No Support	2,281,825	0.03934839	89,786.14	0.01203339	27,458.09	0.05138178
Large Industrial Taxable: Full 1,500,000 and over LT	No Support	4,156,771	0.04629222	192,426.16	0.01415693	58,847.12	0.06044915
Large Industrial Taxable: Vacant unit Excess Land under 1.5M LU	No Support	225,525	0.02557645	5,768.13	0.00992755	2,238.91	0.035504
Large Industrial Taxable: Vacant unit Excess Land 1.5M and over L	No Support	0	0.03008994	0.00	0.01167947	0.00	0.04176941
Multi-Residential Taxable: Full MT	English Pub	37,647,501	0.03317832	1,249,080.84	0.00161000	60,612.48	0.03478832
Multi-Residential Taxable: Full MT	English Sep	1,185,464	0.03317832	39,331.70	0.00161000	1,908.60	0.03478832
Multi-Residential Taxable: Full MT	French Pub	8,121	0.03317832	269.44	0.00161000	13.07	0.03478832
Multi-Residential Taxable: Full MT	French Sep	102,011	0.03317832	3,384.55	0.00161000	164.24	0.03478832
Pipeline Taxable: Full PT	No Support	2,192,521	0.02481075	54,398.09	0.01257627	27,573.74	0.03738702
Res/Farm Taxable: Full RT	English Pub	465,620,012	0.01658916	7,724,244.88	0.00161000	749,648.22	0.01819916
Res/Farm Taxable: Full RT	English Sep	66,752,016	0.01658916	1,107,359.87	0.00161000	107,470.75	0.01819916
Res/Farm Taxable: Full RT	French Pub	908,576	0.01658916	15,072.51	0.00161000	1,462.81	0.01819916
Res/Farm Taxable: Full RT	French Sep	3,992,057	0.01658916	66,224.87	0.00161000	6,427.21	0.01819916
Res/Farm Taxable: Full RT	No Support	130,691	0.01658916	2,168.05	0.00161000	210.41	0.01819916
		687,876,091		13,846,202.45		2,332,213.42	
						16,178,415.87	

Town of Smiths Falls  
 By-law 10045-2019; Schedule B  
 Calculation of 2019 DBIA Levy

Commercial	Assessment	Vacant Weighting	Weighted Tax Rate	Taxes Levied
Commercial Taxable: Full	19,745,574	1	0.00351957	69,496
Commercial Taxable: Vacant Unit/Excess Land	467,750	0.7	0.00246370	1,152
Commercial Taxable Vacant Land	0	0.7	0.00246370	0
Shopping Centre Taxable: Full	2,372,931	1	0.00351957	8,352
Shopping Centre Taxable Vacant Unit/Excess Land	0	0.7	0.00246370	0
<b>Totals</b>	<b>22,586,255</b>			<b>79,000</b>