

**THE CORPORATION OF THE TOWN OF SMITHS FALLS
BY-LAW NO. 10152-2020**

A BY-LAW TO ESTABLISH TAX RATES AND POLICIES FOR THE PURPOSES OF
RAISING THE GENERAL MUNICIPAL REVENUES ON THE YEAR 2020 AND TO
IMPOSE THE FINAL 2020 TAX LEVY ON ALL PROPERTIES WITHIN THE
TOWN OF SMITHS FALLS

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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 2020 have been adopted by the Municipal Council by virtue of By-law No. 10108-2020; and

WHEREAS the property assessment roll for the Town of Smiths Falls on which the 2020 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 2020.

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 2020, 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 2020, 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 2019, based on current values as per returned roll for 2020 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 31st day of December, 2019 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 2020. 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 30th day of June 2020 and the balance of the final levy shall become due and payable on the 31st day of August 2020.
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 1st day of June 2020

Read a third time and passed this 1st day of June 2020

Mayor

Ladnie Bennett, Deputy
Clerk

The Town of Smiths Falls
 By-Law 10152-2020; Schedule A
 2020 General and Education Tax Rates & Levy

2020-04-07

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 <i>CT</i>	No Support	81,760,855	0.03261603	2,666,714.50	0.01250000	1,022,010.69	0.04511603
Commercial Taxable Vacant Unit/Excess Land <i>CU</i>	No Support	2,398,400	0.02283123	54,758.42	0.01250000	29,980.00	0.03533123
Commercial Taxable: Vacant Land <i>CX</i>	No Support	3,377,200	0.02283123	77,105.63	0.01250000	42,215.00	0.03533123
New Commercial Construction Taxable: Full <i>XT</i>	No Support	6,545,700	0.03261603	213,494.75	0.00980000	64,147.86	0.04241603
Shopping Centre Taxable: Full <i>ST</i>	No Support	11,248,705	0.03261603	366,888.10	0.01250000	140,608.81	0.04511603
Shopping Centre Taxable: Vacant Unit Excess Land <i>SU</i>	No Support	44,700	0.02283123	1,020.56	0.01250000	558.75	0.03533123
Parking Lots <i>GT</i>	No Support	70,000	0.02283123	1,598.19	0.01250000	875.00	0.03533123
Farmlands Taxable: Full <i>FT</i>	English Pub	116,700	0.00414729	483.99	0.00038250	44.64	0.00452979
Industrial Taxable: Full under 1,500,000 <i>IT</i>	No Support	3,554,100	0.03932783	139,775.04	0.01166155	41,446.31	0.05098938
Industrial Taxable: Full 1,500,000 and over <i>IT</i>	No Support	0	0.04626803	0.00	0.01371947	0.00	0.0599875
Industrial Taxable: Vacant Unit/Excess Land under 1,500,000 <i>IU</i>	No Support	138,000	0.02556309	3,527.71	0.01166155	1,609.29	0.03722464
Industrial Taxable: Vacant Unit/Excess Land 1,500,000 and over	No Support	0	0.03007422	0.00	0.01371947	0.00	0.04379369
Industrial Taxable: Vacant Land under 1,500,000 <i>IX</i>	No Support	487,800	0.02556309	12,469.68	0.01166155	5,688.50	0.03722464
Industrial Taxable: Vacant Land 1,500,000 and over <i>IX</i>	No Support	0	0.03007422	0.00	0.01371947	0.00	0.04379369
Large Industrial Taxable: Full under 1,500,000 <i>LT</i>	No Support	2,115,800	0.03932783	83,209.82	0.01166155	24,673.51	0.05098938
Large Industrial Taxable: Full 1,500,000 and over <i>LT</i>	No Support	4,162,700	0.04626803	192,599.93	0.01371947	57,110.04	0.0599875
Large Industrial Taxable: Vacant unit Excess Land under 1.5M <i>LU</i>	No Support	284,600	0.02556309	7,275.26	0.01166155	3,318.88	0.03722464
Large Industrial Taxable: Vacant unit Excess Land 1.5M and over <i>L</i>	No Support	0	0.03007422	0.00	0.01371947	0.00	0.04379369
Multi-Residential Taxable: Full <i>MT</i>	English Pub	39,165,353	0.03317832	1,299,440.61	0.00153000	59,922.99	0.03470832
Multi-Residential Taxable: Full <i>MT</i>	English Sep	1,241,801	0.03317832	41,200.87	0.00153000	1,899.96	0.03470832
Multi-Residential Taxable: Full <i>MT</i>	French Pub	8,970	0.03317832	297.61	0.00153000	13.72	0.03470832
Multi-Residential Taxable: Full <i>MT</i>	French Sep	110,676	0.03317832	3,672.04	0.00153000	169.33	0.03470832
Pipeline Taxable: Full <i>PT</i>	No Support	2,244,000	0.02481075	55,675.32	0.01231520	27,635.31	0.03712595
Res/Farm Taxable: Full <i>RT</i>	English Pub	480,519,128	0.01658916	7,971,408.70	0.00153000	735,194.27	0.01811916
Res/Farm Taxable: Full <i>RT</i>	English Sep	65,662,757	0.01658916	1,089,289.98	0.00153000	100,464.02	0.01811916
Res/Farm Taxable: Full <i>RT</i>	French Pub	1,202,036	0.01658916	19,940.77	0.00153000	1,839.12	0.01811916
Res/Farm Taxable: Full <i>RT</i>	French Sep	3,287,919	0.01658916	54,543.81	0.00153000	5,030.52	0.01811916
Res/Farm Taxable: Full <i>RT</i>	No Support		0.01658916	0.00	0.00153000	0.00	0.01811916
		<u>709,747,900</u>		<u>14,356,391.28</u>		<u>2,366,456.51</u>	
					<u><u>16,722,847.80</u></u>		

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The Town of Smiths Falls
By-Law 10152-2020; Schedule B
2020 DBIA Levy

Commercial	Assessment	Vacant Weighting	Weighted Tax Rate	Taxes Levied
Commercial Taxable: Full	19,723,055	1	0.00362265	71,450
Commercial Taxable: Vacant Unit/Excess Land	476,000	0.7	0.002535855	1,207
Commercial Taxable Vacant Land	-	0.7	0.002535855	-
Shopping Centre Taxable: Full	1,751,005	1	0.00362265	6,343
Shopping Centre Taxable Vacant Unit/Excess Land	-	0.7	0.002535855	-
Totals	<u>21,950,060</u>			<u>79,000</u>