



THE CORPORATION OF THE TOWNSHIP OF AUGUSTA

BY-LAW NUMBER 3415-2019

A BY-LAW TO ADOPT THE YEARLY ESTIMATES AND TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT

WHEREAS Section 290(1) of the Municipal Act 2001 c. 25 states that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year provides that Municipal Councils shall adopt an estimated levy for the current year and pass a By-Law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF AUGUSTA ENACTS AS FOLLOWS:

1. The Council hereby adopts a tax levy of \$4,884,247.00 for all purposes for 2019.
2. That a tax rate of 0.00601087 is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
3. That a tax rate of 0.00601087 is hereby adopted to be applied against the whole of the assessment for real property in the multi-residential class.
4. That a tax rate of 0.00809303 is hereby adopted to be applied against the whole of the assessment for real property in the commercial occupied class.
5. That a tax rate of 0.00566512 is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant units and commercial vacant land classes.
6. That a tax rate of 0.01088808 is hereby adopted to be applied against the whole of the assessment for real property in the industrial occupied class.
7. That a tax rate of 0.00707725 is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant units and industrial vacant land classes.
8. That a tax rate of 0.01685147 is hereby adopted to be applied against the whole of the assessment for real property in the large industrial occupied class.
9. That a tax rate of 0.01095345 is hereby adopted to be applied against the whole of the assessment for real property in the large industrial vacant lands class.
10. That a tax rate of 0.00994859 is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
11. That a tax rate of 0.00150272 is hereby adopted to be applied against the whole of the assessment for real property in the farmland and managed forests classes.
12. That a special area tax rate of 0.00029741 is hereby adopted to be applied against the whole of the assessment in the Village of North Augusta for real property in the residential and farm classes.

13. That a special area tax rate of 0.00040043 is hereby adopted to be applied against the whole of the assessment in the Village of North Augusta for real property in the commercial occupied class.
14. That a special area tax rate of 0.00007435 is hereby adopted to be applied against the whole of the assessment in the Village of North Augusta for real property in the farmland class.
15. That a special area tax rate of 0.00018642 is hereby adopted to be applied against the whole of the assessment in Riverview Heights for real property in the residential/farm class.
16. That a special area tax rate of 0.00025099 is hereby adopted to be applied against the whole of the assessment in Riverview Heights for real property in the commercial occupied class.
17. That every owner of land shall be taxed according to the tax rates in this By-Law and such tax shall become due and payable on the 30th day of September, 2019.
18. On all taxes in default on the 1st day of October, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the 1st day of each and every month the default continues, until December 31st, 2019. The post mark will be taken as the date paid on taxes paid by mail. The date received in the Township's bank account will be taken as the date paid on taxes paid at a banking institution, by telephone banking or Internet banking. The Manager of Finance/Treasurer nor designate has no authority to waive any penalty.
19. On all taxes in default on January 1st, 2019, interest shall be added at the rate of 1.25% per month on the first day of each and every month the default continues.
20. Penalties and interest added in default, shall become due and payable, and shall be collected as if the same had originally been imposed and form part of such unpaid tax levy.
21. The Treasurer, not later than 21 days prior to the date that the installment is due, shall mail or cause to be mailed to the address of the residence or place of business of each person a notice setting out the tax payment or payments required to be made pursuant to this by-law, the date by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payments.
22. Where arrears of taxes exist, any payment toward taxes received shall first be applied against penalty and interest and then arrears until fully paid, before being applied to current taxes.
23. It shall be the duty of the Treasurer immediately after the date named in Section 19 to collect by distress or otherwise under the Provisions of the Statutes in that behalf all such tax installments or parts thereof as shall not have been paid on or before the respective dates provided aforesaid together with the said percentage charges as they are incurred.
24. Taxes shall be payable to the Township of Augusta and shall be paid to the Treasurer at the Township Office, 3560 County Road 26, Prescott, Ontario, by mail or in person. Taxes may also be paid through a financial institution, to the credit of the Treasurer of the Township, either directly, by telephone or internet.
25. That the sum of yearly expenditure estimates to be adopted by the Council of the Corporation of the Township of Augusta for the 2019 Budget Year are detailed in Schedule 1 to this By-Law.
26. That as per the suggestion of the Auditor that all surplus funds from the year 2018 be transferred into general reserves for the 2019 year.
27. By-law 3359-2018 is hereby repealed.

Read a first time and second time this 23rd day of April 2019.

Read a third time and passed this 23rd day of April 2019.


MAYOR


CLERK

**SCHEDULE 1
TO BY-LAW NUMBER 3415-2019**

The sum of yearly expenditure estimates to be adopted by the Council of the Corporation of the Township of Augusta for the 2019 Budget Year are \$8,515,333 and are broken down as follows:

| | |
|---------------------------------------|--------------|
| a) General Government | |
| Council | \$ 110,870 |
| Administration | \$ 652,352 |
| b) Protection to Persons and Property | |
| Fire | \$ 1,340,332 |
| CEMP | \$ 15,371 |
| Policing | \$ 1,024,211 |
| Conservation Authority | \$ 48,351 |
| Building Inspection | \$ 106,433 |
| Bylaw Enforcement | \$ 35,369 |
| c) Transportation Services | |
| Roads | \$ 3,919,874 |
| Street lighting | \$ 21,126 |
| d) Environmental Services | |
| Waste Management | \$ 626,942 |
| e) Health Services | |
| Cemeteries | \$ 8,000 |
| f) Recreation and Cultural Services | |
| Recreation Programs | \$ 196,418 |
| Library | \$ 122,059 |
| Donations | \$ 7,500 |
| g) Planning | |
| Planning | \$ 85,005 |
| Economic Development | \$ 123,480 |
| Agriculture & Drainage | \$ 71,640 |

2019

| DESCRIPTION | | | OWN | COUNTIES | EDUCATION | TOTAL |
|-------------|--|--|-----|----------|-----------|-------|
|-------------|--|--|-----|----------|-----------|-------|

General

| | | | | | | |
|-----------------------------------|----|----|------------|------------|----------------|------------|
| Residential and Farm | RT | EP | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Residential and Farm | RT | ES | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Residential and Farm | RT | FP | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Residential and Farm | RT | FS | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Multi-Residential | MT | EP | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Multi-Residential | MT | ES | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Commercial Occupied | CT | NS | 0.00779984 | 0.00488031 | 0.01276140 | 0.02544155 |
| Commercial Excess Land | CU | NS | 0.00545989 | 0.00341622 | 0.00893298 | 0.01780909 |
| Commercial Vacant Land | CX | NS | 0.00545989 | 0.00341622 | 0.00893298 | 0.01780909 |
| Commercial New CNST | XT | | 0.00779984 | 0.00488031 | 0.01276140 | 0.02544155 |
| Industrial Occupied | IT | NS | 0.01049364 | 0.00656580 | 0.01290000 | 0.02995944 |
| Industrial Excess Land | IU | NS | 0.00682087 | 0.00466777 | 0.00838500 | 0.01987364 |
| Industrial Vacant Land | IX | NS | 0.00682087 | 0.00466777 | 0.00838500 | 0.01987364 |
| Industrial New CNST | JT | NS | 0.01049364 | 0.00656580 | 0.01290000 | 0.02995944 |
| Pipelines | PT | NS | 0.00958818 | 0.00599926 | 0.01258418 | 0.02817161 |
| Farmland | FT | EP | 0.00144828 | 0.00090618 | 0.00040250 | 0.00275696 |
| Farmland | FT | ES | 0.00144828 | 0.00090618 | 0.00040250 | 0.00275696 |
| Managed Forests | TT | EP | 0.00144828 | 0.00090618 | 0.00040250 | 0.00275696 |
| Managed Forests | TT | ES | 0.00144828 | 0.00090618 | 0.00040250 | 0.00275696 |
| Managed Forests | TT | FP | 0.00144828 | 0.00090618 | 0.00040250 | 0.00275696 |
| Managed Forests | TT | FS | 0.00144828 | 0.00090618 | 0.00040250 | 0.00275696 |
| Large Industrial Occupied | LT | NS | 0.01624098 | 0.01016187 | 0.01290000 | 0.03930286 |
| Large Industrial Excess Land | LU | NS | 0.01055664 | 0.00660522 | 0.00838500 | 0.02554686 |
| Landfill | HT | | 0.00779984 | 0.00488031 | 0.01183242 | 0.02451257 |
| Payments in Lieu | | | | | | |
| Commercial PIL (Full) | CF | NS | 0.00779984 | 0.00488031 | 0.01276140 | 0.02544155 |
| Commercial PIL (General) | CG | NS | 0.00779984 | 0.00488031 | Excl, see OPTA | 0.01268015 |
| Commercial PIL (Full Excess Land) | CV | NS | 0.00545989 | 0.00341622 | 0.00893298 | 0.01780909 |
| Residential PIL (General) | RG | EP | 0.00579311 | 0.00362471 | Excl, see OPTA | 0.00941782 |
| Residential PIL (General) | RG | ES | 0.00579311 | 0.00362471 | Excl, see OPTA | 0.00941782 |
| Residential PIL (General) | RG | FP | 0.00579311 | 0.00362471 | Excl, see OPTA | 0.00941782 |
| Residential PIL (General) | RG | FS | 0.00579311 | 0.00362471 | Excl, see OPTA | 0.00941782 |
| Residential PIL (General) | RG | NS | 0.00579311 | 0.00362471 | Excl, see OPTA | 0.00941782 |
| Res Taxable - Hydro One | RH | EP | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Res Taxable - Hydro One | RH | ES | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Res Taxable - Hydro One | RH | FP | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Res Taxable - Hydro One | RH | FS | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Res PIL | RP | EP | 0.00579311 | 0.00362471 | 0.00161000 | 0.01102782 |
| Industrial - Hydro One | IH | NS | 0.01049364 | 0.00656580 | 0.01290000 | 0.02995944 |