

**THE CORPORATION OF THE
MUNICIPALITY OF SOUTH BRUCE
BY LAW #2018-12**

BEING A BY LAW TO ADOPT THE MUNICIPAL BUDGET ESTIMATES, TO PROVIDE FOR THE FINAL TAX LEVY AND COLLECTION OF USER FEES, RATES AND LEVIES FOR THE MUNICIPALITY OF SOUTH BRUCE FOR THE YEAR 2018.

WHEREAS Section 290 of the Municipal Act, 2001, as amended, requires that local municipalities prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS the Council of the Municipality of South Bruce has considered the estimates and reviewed the needs of the Municipality of South Bruce for the year 2018 and has determined the municipal general levy requirement and changes required to certain user fees and charges;

AND WHEREAS Section 312 of the Municipal Act, 2001, as amended, states that “for purposes of raising the general local municipality levy, 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 the rateable property of the Municipality of South Bruce according to the last revised assessment roll amounts to \$1,032,868,504 made up as follows:

Residential	\$410,505,616
R1 - Land Awaiting Development	67,350
Multi Residential	5,639,500
Commercial	16,514,550
Commercial Excess Land	6,500
Commercial Vacant Land	191,200
Commercial New Construction	1,841,800
Industrial	5,224,122
Industrial New Construction	492,000
Pipelines	3,000,268
Farmlands	588,513,898
Managed Forests	871,700

AND WHEREAS the accumulated cash Surplus balance, at December 31st, 2017 will be treated as revenue for the year 2018 in accordance with Section 290(4)(b), Municipal Act 2001, as amended, and further the 2017 cash Surplus will be transferred to/from reserve following the external audit for the year 2017;

NOW THEREFORE the Council of the Corporation of the Municipality of South Bruce enacts as follows;

- 1. THAT** the 2018 Revenue Fund Budget for Municipal purposes, in the amount of \$4,593,343 and attached hereto as “Schedule A” be approved and form part of this by-law, and come into force and effect upon passing.
- 2. THAT** the 2018 Capital Fund Budget, and attached hereto as “Schedule B”, be approved and form part of this by-law, and come into force and effect upon passing.
- 3. THAT** the 2018 Reserve and Reserve Fund transfers, and attached hereto as “Schedule C”, be approved and form part of this by-law, and come into force and effect upon passing.

4. **THAT** the Municipality of South Bruce Fee By-law(s) be amended to establish and reflect changes to the following user fees and charges for 2018 to be applied to property tax bills of the appropriate service areas within the Municipality of South Bruce and collected in the same manner as property taxes:
- a. Mildmay Waterworks Base Rate be established as \$477 for the year 2018.
 - b. Teeswater Waterworks Base Rate be established as \$504 for the year 2018.
 - c. Mildmay Sanitary Sewer Base Rate be established at \$630 for the year 2018.
 - d. Teeswater/Formosa Sewer Base Rate be established at \$384 for the year 2018.
 - e. Garbage Collection Fee be established as \$67.15 per household/unit for the year 2018.
 - f. Street Lighting User Fee be established as \$50.00 per household/unit for the year 2018.
 - g. That a Rural Septage Fee be established as \$50.00 per property on all properties that are not eligible to connect to the Mildmay and Teeswater Formosa sanitary sewer system (unless exempted) for the year 2018.
5. **THAT** the Tax rates for 2018 to be applied against the whole of the assessment in the Municipality of South Bruce shall be as follows for each property class:

2018 Tax Rates				
	County	Municipal	Education	Total
Residential	0.00386942	0.00766340	0.00170000	0.01323282
R1 Awaiting Develop	0.00290207	0.00574755	0.00127500	0.00992462
Multi-Residential	0.00386942	0.00766340	0.00170000	0.01323282
Commercial	0.00477138	0.00944974	0.01090000	0.02512112
Commercial - Vacant Land	0.00333997	0.00661482	0.00763000	0.01758479
Commercial - Vacant Bldg	0.00333997	0.00661482	0.00763000	0.01758479
Commercial - New Const	0.00477138	0.00944974	0.01090000	0.02512112
Industrial	0.00676259	0.01339333	0.01340000	0.03355592
Industrial - Vacant Land	0.00439568	0.00870566	0.00871000	0.02181135
Industrial - Vacant Bldg	0.00439568	0.00870566	0.00871000	0.02181135
Industrial - New Const	0.00676259	0.01339333	0.01090000	0.03105592
Landfill	0.00477138	0.00944974	0.01090000	0.02512112
Pipelines	0.00393288	0.00778908	0.00978158	0.02150354
Farmlands	0.00096736	0.00191585	0.00042500	0.00330821
Managed Forests	0.00096736	0.00191585	0.00042500	0.00330821

6. **THAT** the commercial, industrial and multi-residential taxes levied pursuant to this by-law be adjusted by the provisions of Part IX of the Municipal Act, 2001, S.O. 2001, c. 25.
7. **THAT** every owner be taxed according to the tax rates in this by law and such taxes shall become due and payable as follows:
- 1) The taxes shall become due and payable in four instalments;
 - Interim 1st Instalment due and payable – March 28th, 2018
 - Interim 2nd Instalment due and payable – May 30th, 2018
 - Final 3rd Instalment due and payable – August 29th, 2018
 - Final 4th Instalment due and payable – October 31st, 2018
 - 2) A penalty at the rate of 1.25% will be charged on the first day of default and on the first day of each calendar month thereafter in which default continues on all unpaid instalments of taxes until December 31, 2018, after which the

interest rates of 1.25% per month for each month or fraction thereof will be added.

- 3) The Treasurer of the Municipality of South Bruce 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 roll, a written or printed notice specifying the amount of taxes payable, at least 21 days prior to the instalment due date.
- 4) All taxes shall be paid at the Municipal Office for the Municipality of South Bruce, by pre-authorized payment or a telephone/PC banking agreement, or at any designated ABM or financial institution.
- 5) The Municipality is hereby authorized and empowered to accept part payment from time to time on account of any taxes due.
- 6) THAT the Treasurer or his/her designate shall proceed to collect the amount to be raised by this by-law, together with all other sums on the tax roll in the manner as set forth in the Assessment Act and the Municipal Act and all other by-laws in force in this municipality.

8. AND THAT this By Law shall come into force and effect upon the date of enactment.

ENACTED, SIGNED AND SEALED THIS 27th DAY OF February, 2018.

Robert Buckle, Mayor

Leanne Martin, CAO/Clerk

SEAL