

Township of Lucan Biddulph

BY-LAW NO. 23-2023

Being a by-law to provide for the adoption of estimates and setting the Tax Rates and to further provide for penalty and interest in default thereof for 2023

WHEREAS Section 312 of The Municipal Act, 2001 provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the County of Middlesex has by by-law set the Tax Ratios for the year 2023;

AND WHEREAS the County of Middlesex has by by-law set the Tax Rates for County General and Library purposes;

AND WHEREAS the Province of Ontario has enacted Ontario Regulation 400/98, as amended by O. Reg 576/22, being a regulation establishing tax rates for education purposes for the year 2023;

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

THEREFORE the Council of the Corporation of the Township of Lucan Biddulph enacts as follows:

1. **THAT** the 2023 Revenue and Expenditure estimates for the Township of Lucan Biddulph be adopted as follows:

Expenditures	\$7,209,712.97
Revenues	\$1,991,048.97

Amount to be raised upon rateable assessment for municipal purposes
\$5,218,664.

2. **THAT** levy for all purposes be as set out in Schedule "A" hereto attached.
3. **THAT** the 2023 tax rates including the County and Education rates hereby be adopted and applied against the whole of the assessment for real property in the following classes:

Property Class	2023 Municipal Rate	Total 2023 Tax Rate
Residential	.00656546	.01240790
Farmland	.00164137	.00310198
Managed Forest	.00164137	.00310198
Commercial PIL Full	.00751680	.02466131
Commercial PIL Gen	.00751680	.01245411
Commercial Tax Full	.00751680	.02125411
Commercial Tax Exc. Land	.00526176	.01751788
Commercial PIL Gen Vac.	.00526176	.00871788
Commercial Tax Vac Land	.00526176	.01751788
Office Building Tax Full	.00751680	.02125411
New Construction Comm. Full	.00751680	.02125411
New Construction Ofc. Bldg.	.00751680	.02125411
Commercial (New Construction)	.00526176	.01751788
Industrial PIL Full/Shared	.01145739	.03148303
Industrial Tax Full	.01145739	.02778303

New Construction Ind. Full	.01145739	.02778303
Industrial Tax Vac. Land	.00744730	.02113897
Multi-Res. Tax Full	.01161890	.02078062
Pipeline Full	.00692984	.02028162
Residential PIL Full	.00656546	.01240790

4. **THAT** the following special rates “per unit per 2023 assessment roll for 2023 taxation” shall be levied and collected upon respective properties:
- a) Recycling: \$77.00 per unit
 - b) Garbage: Small container - \$98.00 per unit
Medium Container - \$149.00 per unit
Large Container - \$225.00 per unit
5. **THAT** the reduction in the tax rate for commercial excess land is established at 30%.
6. **THAT** the reduction in the tax rate for commercial vacant land is established at 30%.
7. **THAT** the reduction in the tax rate for industrial excess land is established at 35%.
8. **THAT** the reduction in the tax rate for industrial vacant land is established at 35%.
9. **THAT** every owner of property shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:
- 50% thereof on the 31st day of August 2023
 - 50% thereof on the 30th day of November 2023
- And non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
10. On all taxes of the levy, which are in default on the first day of the calendar month following the due dates, a penalty of 1 ¼ % shall be added and thereafter a penalty of 1 ¼ % per month will be added every month the default continues until December 31st, 2023.
11. On all taxes in default on January 1st, 2024, interest shall be added at the rate of 1 ¼ % per month for each month in which the default continues.
12. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
13. The 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 roll, a written or printed notice specifying the amount of taxes payable.
12. **THAT** By-law No. 22-2022 be hereby repealed.

Read a FIRST, SECOND and THIRD time and FINALLY PASSED THIS 9th DAY OF May, 2023.


MAYOR


CLERK

SCHEDULE "A"

2023

TOWNSHIP OF LUCAN BIDDULPH

5/2/2023

CODE	ASSESSMENT	SUPPORT	VALUE	TRANS TAX	TAX	TRANS TAX	CVA WEIGHTED BY	TOWNSHIP	AMOUNT	COUNTY	AMOUNT	SCHOOL BD	AMOUNT	Total Tax Rate	
				RATIOS	REDUCTIONS	RATIOS	TRANS TAX RATIOS	TAX RATE	RAISED	TAX RATE	RAISED	TAX RATE	RAISED		
CF	Comm PIL Full	No Support	1,488,400	1.1449		1.1449	1,704,069	0.751680%	\$11,188	0.493731%	\$7,349	1.220720%	\$18,169	2.466131%	
CG	Comm PIL Gen	No Support	594,000	1.1449		1.1449	680,071	0.751680%	\$4,465	0.493731%	\$2,933	n/a	\$0	1.245411%	
CT	Comm Tax Full	No Support	24,335,700	1.1449		1.1449	27,861,943	0.751680%	\$182,927	0.493731%	\$120,153	0.880000%	\$214,154	2.125411%	
CU	Comm Tax Exc.Land	No Support	551,100	1.1449	30%	0.80143	441,668	0.526176%	\$2,900	0.345612%	\$1,905	0.880000%	\$4,850	1.751788%	
CZ	Comm PIL Gen Vac	No Support	0	1.1449	30%	0.80143	0	0.526176%	\$0	0.345612%	\$0	n/a	\$0	0.871788%	
CX	Comm Tax Vac Land	No Support	830,600	1.1449	30%	0.80143	665,668	0.526176%	\$4,370	0.345612%	\$2,871	0.880000%	\$7,309	1.751788%	
DT	Office Building Tax Full	No Support	375,000	1.1449		1.1449	429,338	0.751680%	\$2,819	0.493731%	\$1,851	0.880000%	\$3,300	2.125411%	
XT	New Const. Comm. Full	No Support	0	1.1449		1.1449	0	0.751680%	\$0	0.493731%	\$0	0.880000%	\$0	2.125411%	
YT	New Const. Ofc Bldg	No Support	0	1.1449		1.1449	0	0.751680%	\$0	0.493731%	\$0	0.880000%	\$0	2.125411%	
XU	New Const. Comm Exc Land	No Support	0	1.1449	30%	0.80143	0	0.526176%	\$0	0.345612%	\$0	0.880000%	\$0	1.751788%	
	Comm PIL Vac Land	No Support		1.1449	30%	0.80143	0	0.526176%	\$0	0.345612%	\$0	0.880000%	\$0	1.751788%	
	Exempt	Eng Public				0	0	0.000000%	\$0	0.000000%	\$0	0.000000%	\$0	0.000000%	
	Exempt	Eng Separate				0	0	0.000000%	\$0	0.000000%	\$0	0.000000%	\$0	0.000000%	
E	Exempt	No Support	28,257,700			0	0	0.000000%	\$0	0.000000%	\$0	0.000000%	\$0	0.000000%	
TT	Managed Forest	Public	506,200	0.25		0.25	126,550	0.164137%	\$831	0.107811%	\$546	0.038250%	\$194	0.310198%	
TT	Managed Forest	English Sep	193,700	0.25		0.25	48,425	0.164137%	\$318	0.107811%	\$209	0.038250%	\$74	0.310198%	
FF	Farm PIL Full	English Public	0	0.25		0.25	0	0.164137%	\$0	0.107811%	\$0	0.038250%	\$0	0.310198%	
FT	Farmlands Tax Full	Eng Public	446,078,400	0.25		0.25	111,519,600	0.164137%	\$732,178	0.107811%	\$480,922	0.038250%	\$170,625	0.310198%	
FT	Farmlands Tax Full	Eng Separate	110,762,200	0.25		0.25	27,690,550	0.164137%	\$181,801	0.107811%	\$119,414	0.038250%	\$42,367	0.310198%	
	Farmlands Tax Full	Fr Public		0.25		0.25	0	0.164137%	\$0	0.107811%	\$0	0.038250%	\$0	0.310198%	
	Farmlands Tax Full	Fr Separate		0.25		0.25	0	0.164137%	\$0	0.107811%	\$0	0.038250%	\$0	0.310198%	
	Farmlands Tax Full	No Support		0.25		0.25	0	0.164137%	\$0	0.107811%	\$0	0.038250%	\$0	0.310198%	
IH	Indust PIL Full/Shared	No Support	72,100	1.7451		1.7451	125,822	1.145739%	\$826	0.752564%	\$543	1.250000%	\$901	3.148303%	
IT	Indust Tax Full	No Support	4,023,300	1.7451		1.7451	7,021,061	1.145739%	\$46,097	0.752564%	\$30,278	0.880000%	\$35,405	2.778303%	
	Indust Tax Excess Land	No Support		1.7451	35.00%	1.134315	0	0.744730%	\$0	0.489167%	\$0	0.880000%	\$0	2.113897%	
JT	New Const. Ind. Full	No Support	0	1.7451		1.7451	0	1.145739%	\$0	0.752564%	\$0	0.880000%	\$0	2.778303%	
IX	Indust Tax Vac Land	No Support	925,100	1.7451	35.00%	1.134315	1,049,355	0.744730%	\$6,889	0.489167%	\$4,525	0.880000%	\$8,141	2.113897%	
LT	Large Ind - Full	No Support		1.7451		1.7451	0	1.145739%	\$0	0.752564%	\$0	0.880000%	\$0	2.778303%	
	Multi-res Tax PIL Full	Eng Public		1.7697		1.7697	0	1.161890%	\$0	0.763173%	\$0	0.153000%	\$0	2.078062%	
	Multi-res Tax PIL Full	Eng Separate		1.7697		1.7697	0	1.161890%	\$0	0.763173%	\$0	0.153000%	\$0	2.078062%	
	Multi-res Tax PIL Full	Fr Public		1.7697		1.7697	0	1.161890%	\$0	0.763173%	\$0	0.153000%	\$0	2.078062%	
	Multi-res Tax PIL Full	Fr Separate		1.7697		1.7697	0	1.161890%	\$0	0.763173%	\$0	0.153000%	\$0	2.078062%	
MT	Multi-res Tax Full	Eng Public	7,612,046	1.7697		1.7697	13,471,038	1.161890%	\$88,444	0.763173%	\$58,093	0.153000%	\$11,646	2.078062%	
MT	Multi-res Tax Full	Eng Separate	134,454	1.7697		1.7697	237,943	1.161890%	\$1,562	0.763173%	\$1,026	0.153000%	\$206	2.078062%	
	Multi-res Tax Full	Fr Public		1.7697		1.7697	0	1.161890%	\$0	0.763173%	\$0	0.153000%	\$0	2.078062%	
	Multi-res Tax Full	Fr Separate		1.7697		1.7697	0	1.161890%	\$0	0.763173%	\$0	0.153000%	\$0	2.078062%	
PT	Pipeline Full	No Support	6,113,000	1.0555		1.0555	6,452,272	0.692984%	\$42,362	0.455178%	\$27,825	0.880000%	\$53,794	2.028162%	
RF	Residential PIL - Full	Eng. Public		1		1	0	0.656546%	\$0	0.431244%	\$0	0.153000%	\$0	1.240790%	
RF	Residential PIL - Full	Eng. Separate		1		1	0	0.656546%	\$0	0.431244%	\$0	0.153000%	\$0	1.240790%	
RF	Residential PIL - Full	French Public		1		1	0	0.656546%	\$0	0.431244%	\$0	0.153000%	\$0	1.240790%	
RF	Residential PIL - Full	French Sep.		1		1	0	0.656546%	\$0	0.431244%	\$0	0.153000%	\$0	1.240790%	
RG	Residential PIL - GEN	No Support		1		1	0	0.656546%	\$0	0.431244%	\$0	n/a	\$0	1.087790%	
RT	Res/farm Tax Full	Eng Public	517,865,511	1		1	517,865,511	0.656546%	\$3,400,026	0.431244%	\$2,233,264	0.153000%	\$792,334	1.240790%	
RT	Res/farm Tax Full	Eng Separate	75,516,938	1		1	75,516,938	0.656546%	\$495,804	0.431244%	\$325,662	0.153000%	\$115,541	1.240790%	
RT	Res/farm Tax Full	No Support		1		1	0	0.656546%	\$0	0.431244%	\$0	0.153000%	\$0	1.240790%	
RT	Res/farm Tax Full	Fr Public	753,358	1		1	753,358	0.656546%	\$4,946	0.431244%	\$3,249	0.153000%	\$1,153	1.240790%	
RT	Res/farm Tax Full	Fr Separate	1,205,093	1		1	1,205,093	0.656546%	\$7,912	0.431244%	\$5,197	0.153000%	\$1,844	1.240790%	
			1,228,193,900				794,866,271		\$5,218,664		\$3,427,813		\$1,482,007		
	Total							\$ Increase as %	4.67%	10.22%		2.40%			
	2022 Assessment		1,205,452,600					Tax Rate Inc/Dec	2.95%	8.41%		0.00%			
	Difference		22,741,300	1.89%										Overall Tax Rate Increase - Res/Farm	4.3975%
								2022 Totals	\$4,985,755		\$3,109,912		\$1,447,225		
								Difference	\$232,909		\$317,901		\$34,782		