

# **CORPORATION OF THE COUNTY OF DUFFERIN**

## **BY-LAW 2019-33**

**A BY-LAW TO ADOPT THE OPTIONAL TOOLS FOR CALCULATING THE AMOUNT OF TAXES FOR MUNICIPAL AND SCHOOL PURPOSES PAYABLE IN RESPECT OF PROPERTY IN THE COMMERCIAL CLASSES, INDUSTRIAL CLASSES OR MULTI-RESIDENTIAL PROPERTY CLASS DURING THE YEAR 2019.**

WHEREAS subsection 329.1(1) of the *Municipal Act*, 2001, as amended (hereinafter referred to as the "Act"), provides that a municipality, other than a lower-tier municipality, may pass a by-law to have one or more of the optional tools in paragraphs 1 to 8 of subsection 329.1(1) apply in the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial classes, office building classes, shopping centre classes, industrial classes, large industrial classes or multi-residential property classes for 2019;

AND WHEREAS the Council of the County of Dufferin and the area municipalities within Dufferin deem it desirable to adopt the optional tools available to it under paragraphs 1, 2, 3 and 4 of subsection 329.1(1) of the Act for the 2019 taxation year, and to apply them equally to the applicable property classes, to promote fairer property taxation;

NOW THEREFORE BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN AS FOLLOWS:

1. The optional tool in s. 329.1 (1) paragraph 1 be applied, for the purposes of this by-law, in determining the amount of taxes for municipal and school purposes payable in respect of property in the commercial classes, office building classes, shopping centre classes, industrial classes, large industrial classes or multi-residential property classes for the 2019 taxation year, using the percentage figure of 10%.
2. The optional tool in s. 329.1 (1) paragraph 2 be applied, for the purposes of this by-law, in determining the amount of taxes for municipal and school purposes payable in respect of property in the commercial classes, office building classes, shopping centre classes, industrial classes, large industrial classes or multi-residential property classes for the 2019 taxation year, using the percentage figure of 10%.
3. The optional tool in s. 329.1 (1) paragraph 3 be applied, for the purposes of this by-law, in determining the amount of taxes for municipal and school

purposes payable in respect of property in the commercial classes, office building classes, shopping centre classes, industrial classes, large industrial classes or multi-residential property classes for the 2019 taxation year, using the figure of \$500, the highest amount permitted.


4. The optional tool in s. 329.1 (1) paragraph 4 be applied, for the purposes of this by-law, in determining the amount of taxes for municipal and school purposes payable in respect of property in the commercial classes, office building classes, shopping centre classes, industrial classes, large industrial classes or multi-residential property classes for the 2019 taxation year, using the figure of \$500, the highest amount permitted.
5. The County of Dufferin, for 2019, chooses to exercise the "Stay at CVA Tax" optional tool, meaning that in respect of property in the commercial classes, office building classes, shopping centre classes, industrial classes, large industrial classes or multi-residential property classes, any property that was at its full CVA tax in 2018 would remain at its full CVA tax, and be excluded from the capping and claw-back calculations for 2019.
6. The County of Dufferin, for the 2019 taxation year, chooses to exercise the option to exclude any new Assessment-Related increases from the capping and claw-back calculations for 2019.

READ a first, second and third time and finally passed this 11<sup>th</sup> day of July, 2019.



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Darren White, Warden



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Pam Hillock, Clerk