

**THE CORPORATION OF THE TOWNSHIP OF WILMOT  
BY-LAW NO. 2024-24**

**BEING A BY-LAW TO ESTABLISH THE 2024 FINAL  
TAX LEVY RATES OF TAXATION AND TO  
PROVIDE FOR THE PAYMENT OF TAXES BY  
INSTALMENTS.**

**WHEREAS** for the purposes of raising the general local municipality levy, subsection 312(2) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended (the "Act"), provides that 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 ratable for local municipality purposes;

**AND WHEREAS** the Council of The Corporation of the Township of Wilmot (the "Township") considers it necessary and desirable to levy certain tax rates on the whole of the ratable property according to the last revised assessment roll for the Township for the purpose of raising the Township's estimated tax levy requirement of \$11,914,709 adopted for the taxation year 2024, and the said tax rates are included in the tax rates set out in Schedule "A" to this By-law;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, c. A.31, as amended, and Regulations thereto;

**AND WHEREAS** The Regional Municipality of Waterloo has approved the tax rates and tax ratios to raise its estimated expenditures adopted for the year 2024;

**AND WHEREAS** the Minister of Finance has established the Education Tax Rates for all property classes for the year 2024;

**AND WHEREAS** on January 29, 2024, the Council of the Township enacted By-law Number 04-2024 which levied an Interim Property Tax on the Residential, Multi-Residential, Commercial, Industrial, Pipelines, Farmland and Managed Forests classes of property, before the adoption of the estimates for the taxation year 2024;

**NOW THEREFORE** the Council of the Corporation of the Township of Wilmot hereby enacts as follows:

1. For the property taxation year 2024, the Township shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipelines Assessment, Farmland Assessment and Managed Forests Assessment the rates of taxation per current value assessment, as adjusted by the provisions of the Continued Protection for Property Taxpayers Act, S.O. 2000, c. 25, and which are set out in Schedule "A" to this By-law.
2. The taxes levied against assessments using the rates provided in Schedule "A" to this By-law shall be reduced by the amount of the Interim Property Tax levy set out in By-law Number 04-2024 for the taxation year 2024 on the Residential, Multi-Residential, Commercial, Industrial, Pipelines, Farmland and Managed Forests classes of property.
3. For the payments-in-lieu of taxes due and payable to the Town, the actual amount due to the Township shall be based on the assessment roll as returned and the rates as prescribed in Schedule "A" to this By-law for the taxation year 2024, the revenue from which is considered as non-tax revenue for the Township in its budgets.
4. For the railway right-of-way taxes due and payable to the Township in accordance with Ontario Regulation 387/98, as amended and as established by the Minister of Finance, the actual amount due to the Township shall be based on the assessment

roll as returned and the rates as prescribed in Schedule "A" to this By-law for the taxation year 2024, the revenue from which is considered as tax revenue for the Township in its budgets.

5. For the utility transmission line taxes due and payable to the Township in accordance with Ontario Regulation 387/98, as amended and as established by the Minister of Finance, the actual amount due to the Township shall be based on the assessment roll as returned and the rates as prescribed in Schedule "A" to this By-law for the taxation year 2024, the revenue from which is considered as tax revenue for the Township in its budgets.
6. All rates and taxes levied under the authority of this By-law shall, pursuant to section 342 of the Act, be due and payable in two instalments on Friday June 28, 2024, and Friday September 27, 2024, for residential properties, and Friday July 26, 2024, and Friday September 27, 2024, for non-residential properties. These due dates are subject to amendment by the Treasurer, or his/her designate, if required, to meet the statutory notice period set out in section 343 of the Act and may be changed for all properties in any or all property tax classes, but not for individual tax accounts.
7. All taxes payable to the Township under the Pre-authorized Tax Payment Plans shall be due and payable in the manner established for each of the said Plans.
8. The Treasurer or his/her designate shall add to the Collector's Roll all or any municipal charges in arrears for water and sewer billings, cutting weeds, property standards infractions, special fire services fees, or any other charges which should be levied pursuant to any statute or by-law against the respective properties chargeable therewith and that the same shall be collected in the same manner and at the same time as all other rates or levies.
9. A late payment penalty charge at the rate of one and one quarter percent (1.25%) shall be levied on the non-payment of any instalment of the taxes or any portion thereof as at the first day of each calendar month following the instalment date.
10. If any taxes levied pursuant to this By-law remain unpaid on the first day of the month following the date a late payment penalty charge was added pursuant to section 9 of this By-law, interest at the rate of one and one quarter percent (1.25%) of the unpaid taxes as at the date of calculation shall be levied, and likewise again on the first day of each month thereafter for as long as there are taxes remaining unpaid.
11. Partial payments are to be applied to accounts in accordance with section 347 of the Act. Despite the provisions of subsection 347(3) of the Act, the Treasurer or his/her designate shall apply all payments received, including partial payments, to accounts in a consistent manner.
12. The Treasurer or his/her designate is hereby authorized to mail or cause to be mailed the notices specifying the amount of taxes payable by a person liable for property taxes, addressed to them at their place of residence or place of business. Notices for properties for which authorization to issue tax billings by email has been received shall be sent by email according to the last updated email address on file with the Township.
13. Notice of 2023 Final Levy shall be mailed, or emailed as the case may be, at least 21 days prior to the due date of the 1<sup>st</sup> Instalment. The Treasurer or his/her designate is hereby authorized to alter the due dates above to accommodate any unforeseen delays in bill preparation to ensure compliance with the regulatory requirements for the mailing of tax notices.
14. Taxes shall be payable to the Township.
15. Schedule "A" attached hereto shall be and form a part of this By-law.

- 16. Where there is a conflict between a provision(s) of this By-law and any other bylaw of the Township, the provision(s) of this By-law shall prevail to the extent of the conflict.
  
- 17. In the event any part or provision of this By-law, including any part or provisions of a Schedule(s), is declared by a court of competent jurisdiction to be void, illegal or invalid, the offending part or provision shall be considered as separate, severable and struck out from the remaining parts or provisions of this By-law, which parts or provisions shall remain valid, binding and of full force and effect.

**READ** a first and second time in Open Council this 6<sup>th</sup> day of May 2024.

**READ** a third time and finally passed in Open Council this 6<sup>th</sup> day of May 2024.

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Mayor

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Clerk

## Township of Wilmot 2024 Tax Rates

Schedule A  
Bylaw-2024-24

<u>Tax Code</u>	<u>Tax Code Description</u>	<u>Tax Rate</u>
<b>Taxable Property:</b>		
RT	Residential Taxable: Full	0.00318926
R1	Residential Taxable: Farmland CI 1	0.00239195
MT	Multi-Residential Taxable: Full	0.00621906
NT	New Multi-Residential Taxable: Full	0.00318926
FT	Farm Taxable: Full	0.00079732
TT	Managed Forest Taxable: Full	0.00079732
CT	Commercial Taxable: Full	0.00621906
CU	Commercial Taxable: Excess Land	0.00621906
CX	Commercial Taxable: Vacant Land	0.00621906
C0	Commercial Taxable: Small-Scale On-Farm 2	0.00621906
C7	Commercial Taxable: Small-Scale On-Farm 1	0.00621906
XT	Commercial New Construction: Full	0.00621906
XU	Commercial New Construction: Excess Land	0.00621906
XX	Commercial New Construction: Vacant Land	0.00621906
YT	Office Building New Construction Taxable: Full	0.00621906
ST	Shopping Centre Taxable: Full	0.00621906
SU	Shopping Centre Taxable: Excess Land	0.00621906
SX	Shopping Centre Taxable: Vacant Land	0.00621906
ZT	Shopping Centre New Construction: Full	0.00621906
ZU	Shopping Centre New Construction: Excess Land	0.00621906
ZX	Shopping Centre New Construction: Vacant Land	0.00621906
IT	Industrial Taxable: Full	0.00621906
IH	Industrial Taxable: Full, Shared PIL	0.00621906
IK	Industrial Taxable: Excess Land, Shared PIL	0.00621906
IU	Industrial Taxable: Excess Land	0.00621906
IX	Industrial Taxable: Vacant Land	0.00621906
I0	Industrial Taxable: Small-Scale On-Farm 2	0.00621906
I1	Industrial Taxable: Farmland CI 1	0.00239195
I7	Industrial Taxable: Small-Scale On-Farm 1	0.00621906
JT	Industrial New Construction: Full	0.00621906
JU	Industrial New Construction: Excess Land	0.00621906
JX	Industrial New Construction: Vacant Land	0.00621906
J7	Industrial Taxable: Small-Scale On-Farm	0.00621906
PT	Pipeline Taxable: Full	0.00370369
HT	Landfill Taxable: Full	0.00491146
E	Exempt	0.00000000
<b>Payments-In-Lieu of taxes and other:</b>		
RG	Residential PIL: general	0.00318926
CF	Commercial PIL: full	0.00621906
CG	Commercial PIL: general	0.00621906
FP	Farmland PIL: full	0.00079732
WT	Railway Corridor - (\$ per Acre) (per Ont. Reg.)	\$ 81.86
UT	Utility Corridor - (\$ per Acre)	\$ 116.70