

THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NUMBER 8302

A By-Law to adopt tax rates and to further provide for
penalty and interest in default of payment thereof for the
year 2019

Whereas administrative personnel have prepared a proposed budget which has been reviewed, scrutinized and adopted by the Members of the Town of LaSalle Council;

And whereas Section 312 of The Municipal Act, 2001, c. 25, as amended 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 certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

Now therefore the Council of the Corporation of the Town of LaSalle hereby enacts as follows:

1. That the 2019 tax rates be adopted as set forth in Schedule "A" attached to this by-law.
2. That owner's of any assessed properties shall be taxed according to the tax rates set forth in Schedule "A" attached, and such tax shall become due and payable in the hands of the Collector of Taxes in two (2) installments as follows:
 - (i) Where the total amount of taxes payable is less than one hundred (\$100.00) dollars, the same shall be payable in one installment on or before the 28th day of June 2019.
 - (ii) Fifty (50) percent of all taxes levied are to be due and payable on or before the 28th day of June 2019, and
 - (iii) The balance of all taxes levied to be due and payable on or before the 30th day of August 2019
3. That on all taxes of the levy which are in default, a penalty of one and one-quarter (1-1/4) percent shall be added to each payment on the first (1st) day of each month thereafter in which the default continues until paid.
4. That this by-law shall come into force and take effect on the day of the final passing thereof.

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

1st Reading – April 23, 2019

Mayor

2nd Reading – April 23, 2019

3rd Reading – April 23, 2019

Clerk

Town of LaSalle 2019 Levy and Tax Rates

SCHEDULE “A” – Option A

ASSESSMENT TYPE		R T C	R T Q	S C H	2019 CVA	TAX RATIO	MUNICIPAL TAX RATE	TOTAL MUNICIPAL LEVY	COUNTY TAX RATE	TOTAL COUNTY LEVY	EDUCATION TAX RATE	TOTAL EDUCATION LEVY	TOTAL TAX RATE	TOTAL LEVY
Residential	Taxable:Full-Fre Pub	R	T	A	12,467,702	1.000000	0.009634	120,114	0.00482987	60,217	0.00161000	20,073	0.01607387	200,404
	Taxable:Full-Fre Sep	R	T	C	117,374,075	1.000000	0.009634	1,130,782	0.00482987	566,902	0.00161000	188,972	0.01607387	1,886,656
	Taxable:Full-Eng Pub	R	T	P	2,172,172,001	1.000000	0.009634	20,926,705	0.00482987	10,491,308	0.00161000	3,497,197	0.01607387	34,915,210
	Taxable:Full-Eng Sep	R	T	S	1,003,327,356	1.000000	0.009634	9,666,056	0.00482987	4,845,941	0.00161000	1,615,357	0.01607387	16,127,354
Multi-Residential	Taxable:Full-Fre Sep	M	T	C	43,216	1.955400	0.018838	814	0.00944433	408	0.00161000	70	0.02989233	1,292
	Taxable:Full-Eng Pub	M	T	P	8,580,253	1.955400	0.018838	161,635	0.00944433	81,035	0.00161000	13,814	0.02989233	256,484
	Taxable:Full-Eng Sep	M	T	S	288,411	1.955400	0.018838	5,433	0.00944433	2,724	0.00161000	464	0.02989233	8,621
Farm	Taxable:Full-Fre Pub	F	T	A	39,800	0.250000	0.002409	96	0.00120747	48	0.00040250	16	0.00401897	160
	Taxable:Full-Fre Sep	F	T	C	1,704,825	0.250000	0.002409	4,107	0.00120747	2,059	0.00040250	686	0.00401897	6,852
	Taxable:Full-Eng Pub	F	T	P	31,097,796	0.250000	0.002409	74,915	0.00120747	37,550	0.00040250	12,517	0.00401897	124,982
	Taxable:Full-Eng Sep	F	T	S	6,942,980	0.250000	0.002409	16,726	0.00120747	8,383	0.00040250	2,795	0.00401897	27,904
Managed Forest	Taxable:Full-Eng Sep	T	T	S	51,400	0.250000	0.002409	124	0.00120747	62	0.00040250	21	0.00401897	207
Commercial	Taxable:Full-No Support	C	T		96,948,695	1.082044	0.010424	1,010,593	0.00522613	506,666	0.01290000	1,250,638	0.02855013	2,767,897
	Taxable:Excess Land-No Support	C	U		2,794,307	0.757431	0.007297	20,390	0.00365829	10,222	0.01096500	30,640	0.02192029	61,252
	Taxable:Vacant Land-No Support	C	X		2,250,972	0.562000	0.005414	12,187	0.00271439	6,110	0.01096500	24,682	0.01909339	42,979
	NewConstruct:Taxable:Occupied-No Support	X	T		17,606,489	1.082044	0.010424	183,530	0.00522613	92,014	0.01030000	181,347	0.02595013	456,891
	NewConstruct:Taxable:Excess Land-No Support	X	U		983,765	0.757431	0.007297	7,179	0.00365829	3,599	0.00721000	7,093	0.01816529	17,871
Parking Lot	Taxable:Full-No Support	G	T		67,750	0.562000	0.005414	367	0.00271439	184	0.00707431	479	0.01520270	1,030
Shopping Centres	Taxable:Full-No Support	S	T		44,031,575	1.082044	0.010424	458,985	0.00522613	230,115	0.01290000	568,007	0.02855013	1,257,107
	NewConstruct:Taxable:Occupied-No Support	Z	T		385,800	1.082044	0.010424	4,022	0.00522613	2,016	0.01030000	3,974	0.02595013	10,012
	NewConstruct:Taxable:Excess Land-No Support	Z	U		20,425	0.757431	0.007297	149	0.00365829	75	0.00721000	147	0.01816529	371
Industrial	Taxable:Full-No Support	I	T		9,120,413	1.942500	0.018714	170,679	0.00938202	85,568	0.01290000	117,653	0.04099602	373,900
	Taxable:Full,Shared PIL-No Support*	I	H		136,675	1.942500	0.018714	2,558	0.00938202	1,282	0.01290000	1,763	0.04099602	5,603
	Taxable:Excess Land-No Support	I	U		125,875	1.262625	0.012164	1,531	0.00609831	768	0.01064250	1,340	0.02890481	3,639
	Taxable:Excess Land,Shared PIL-No Support*	I	K		176,700	1.262625	0.012164	2,149	0.00609831	1,078	0.01064250	1,881	0.02890481	5,108
	Taxable:Vacant Land-No Support	I	X		1,021,000	1.262625	0.012164	12,419	0.00609831	6,226	0.01064250	10,866	0.02890481	29,511
	NewConstruct:Taxable:Occupied-No Support	J	T		6,644,914	1.942500	0.018714	124,353	0.00938202	62,343	0.01030000	68,443	0.03839602	255,139
Large Industrial	Taxable:Full-No Support	L	T		7,894,037	2.686100	0.025878	204,282	0.01297351	102,413	0.01290000	101,833	0.05175151	408,528
	Taxable:Excess Land-No Support	L	U		35,330	1.745965	0.016821	594	0.00843278	298	0.01064250	376	0.03589628	1,268
Pipeline	Taxable:Full-No Support	P	T		10,366,939	1.303000	0.012553	130,136	0.00629332	65,242	0.01290000	133,734	0.03174632	329,112
TOTAL - Taxable Assessment					3,554,701,476			34,453,610		17,272,856		7,856,878		59,583,344
Residential/Farm	PIL:General-No Support	R	G		2,232,048	1.000000	0.009634	21,504	0.00482987	10,781			0.01446387	32,285
Commercial	PIL:Full-No Support	C	F		1,013,909	1.082044	0.010424	10,569	0.00522613	5,299	0.01290000	13,079	0.02855013	28,947
	PIL:General-No Support	C	G		694,675	1.082044	0.010424	7,241	0.00522613	3,630			0.01565013	10,871
	PIL:General,Vacant Land-No Support	C	Z		2,100	0.562000	0.005414	11	0.00271439	6			0.00812839	17
Parking Lot	PIL:Full-No Support	G	F		152,750	0.562000	0.005414	827	0.00271439	415	0.00707431	1,081	0.01520270	2,323
TOTAL - Payment in Lieu of Taxation Assessment					4,095,482			40,152		20,131		14,160		74,443
Utility	Utility Transmission/Distribution Taxable:Full*	U	H		778		0.405100	315	0.20310000	158	0.86090000	670	1.46910000	1,143
Short Railway	Shortline Railway Right-of-Way Taxable:Full	B	T		53,120		0.057000	3,028	0.02858000	1,518	0.11498000	6,108	0.20056000	10,654
TOTAL - Utility/Railway Assessment					53,898			3,343		1,676		6,778		11,797
TOTAL - Exempt Assessment					146,430,728									
TOTAL					3,705,227,686			34,497,105		17,294,663		7,877,816		59,669,584

Town of LaSalle 2019 Levy and Tax Rates

SCHEDULE “A” – Option B

ASSESSMENT TYPE		R T C	R T Q	S C H	2019 CVA	TAX RATIO	MUNICIPAL TAX RATE	TOTAL MUNICIPAL LEVY	COUNTY TAX RATE	TOTAL COUNTY LEVY	EDUCATION TAX RATE	TOTAL EDUCATION LEVY	TOTAL TAX RATE	TOTAL LEVY
Residential	Taxable:Full-Fre Pub	R	T	A	12,467,702	1.000000	0.009659	120,426	0.00482987	60,217	0.00161000	20,073	0.01609887	200,716
	Taxable:Full-Fre Sep	R	T	C	117,374,075	1.000000	0.009659	1,133,716	0.00482987	566,902	0.00161000	188,972	0.01609887	1,889,590
	Taxable:Full-Eng Pub	R	T	P	2,172,172,001	1.000000	0.009659	20,981,009	0.00482987	10,491,308	0.00161000	3,497,197	0.01609887	34,969,514
	Taxable:Full-Eng Sep	R	T	S	1,003,327,356	1.000000	0.009659	9,691,139	0.00482987	4,845,941	0.00161000	1,615,357	0.01609887	16,152,437
Multi-Residential	Taxable:Full-Fre Sep	M	T	C	43,216	1.955400	0.018887	816	0.00944433	408	0.00161000	70	0.02994133	1,294
	Taxable:Full-Eng Pub	M	T	P	8,580,253	1.955400	0.018887	162,055	0.00944433	81,035	0.00161000	13,814	0.02994133	256,904
	Taxable:Full-Eng Sep	M	T	S	288,411	1.955400	0.018887	5,447	0.00944433	2,724	0.00161000	464	0.02994133	8,635
Farm	Taxable:Full-Fre Pub	F	T	A	39,800	0.250000	0.002415	96	0.00120747	48	0.00040250	16	0.00402497	160
	Taxable:Full-Fre Sep	F	T	C	1,704,825	0.250000	0.002415	4,117	0.00120747	2,059	0.00040250	686	0.00402497	6,862
	Taxable:Full-Eng Pub	F	T	P	31,097,796	0.250000	0.002415	75,101	0.00120747	37,550	0.00040250	12,517	0.00402497	125,168
	Taxable:Full-Eng Sep	F	T	S	6,942,980	0.250000	0.002415	16,767	0.00120747	8,383	0.00040250	2,795	0.00402497	27,945
Managed Forest	Taxable:Full-Eng Sep	T	T	S	51,400	0.250000	0.002415	124	0.00120747	62	0.00040250	21	0.00402497	207
Commercial	Taxable:Full-No Support	C	T		96,948,695	1.082044	0.010451	1,013,211	0.00522613	506,666	0.01290000	1,250,638	0.02857713	2,770,515
	Taxable:Excess Land-No Support	C	U		2,794,307	0.757431	0.007316	20,443	0.00365829	10,222	0.01096500	30,640	0.02193929	61,305
	Taxable:Vacant Land-No Support	C	X		2,250,972	0.562000	0.005428	12,218	0.00271439	6,110	0.01096500	24,682	0.01910739	43,010
	NewConstruct:Taxable:Occupied-No Support	X	T		17,606,489	1.082044	0.010451	184,005	0.00522613	92,014	0.01030000	181,347	0.02597713	457,366
	NewConstruct:Taxable:Excess Land-No Support	X	U		983,765	0.757431	0.007316	7,197	0.00365829	3,599	0.00721000	7,093	0.01818429	17,889
Parking Lot	Taxable:Full-No Support	G	T		67,750	0.562000	0.005428	368	0.00271439	184	0.00707431	479	0.01521670	1,031
Shopping Centres	Taxable:Full-No Support	S	T		44,031,575	1.082044	0.010451	460,174	0.00522613	230,115	0.01290000	568,007	0.02857713	1,258,296
	NewConstruct:Taxable:Occupied-No Support	Z	T		385,800	1.082044	0.010451	4,032	0.00522613	2,016	0.01030000	3,974	0.02597713	10,022
	NewConstruct:Taxable:Excess Land-No Support	Z	U		20,425	0.757431	0.007316	149	0.00365829	75	0.00721000	147	0.01818429	371
Industrial	Taxable:Full-No Support	I	T		9,120,413	1.942500	0.018763	171,126	0.00938202	85,568	0.01290000	117,653	0.04104502	374,347
	Taxable:Full,Shared PIL-No Support*	I	H		136,675	1.942500	0.018763	2,564	0.00938202	1,282	0.01290000	1,763	0.04104502	5,609
	Taxable:Excess Land-No Support	I	U		125,875	1.262625	0.012196	1,535	0.00609831	768	0.01064250	1,340	0.02893681	3,643
	Taxable:Excess Land,Shared PIL-No Support*	I	K		176,700	1.262625	0.012196	2,155	0.00609831	1,078	0.01064250	1,881	0.02893681	5,114
	Taxable:Vacant Land-No Support	I	X		1,021,000	1.262625	0.012196	12,452	0.00609831	6,226	0.01064250	10,866	0.02893681	29,544
	NewConstruct:Taxable:Occupied-No Support	J	T		6,644,914	1.942500	0.018763	124,679	0.00938202	62,343	0.01030000	68,443	0.03844502	255,465
Large Industrial	Taxable:Full-No Support	L	T		7,894,037	2.686100	0.025945	204,811	0.01297351	102,413	0.01290000	101,833	0.05181851	409,057
	Taxable:Excess Land-No Support	L	U		35,330	1.745965	0.016864	596	0.00843278	298	0.01064250	376	0.03593928	1,270
Pipeline	Taxable:Full-No Support	P	T		10,366,939	1.303000	0.012586	130,478	0.00629332	65,242	0.01290000	133,734	0.03177932	329,454
TOTAL - Taxable Assessment					3,554,701,476			34,543,006		17,272,856		7,856,878		59,672,740
Residential/Farm	PIL:General-No Support	R	G		2,232,048	1.000000	0.009659	21,559	0.00482987	10,781			0.01448887	32,340
	PIL:Full-No Support	C	F		1,013,909	1.082044	0.010451	10,596	0.00522613	5,299	0.01290000	13,079	0.02857713	28,974
	PIL:General-No Support	C	G		694,675	1.082044	0.010451	7,260	0.00522613	3,630			0.01567713	10,890
Commercial	PIL:General,Vacant Land-No Support	C	Z		2,100	0.562000	0.005428	11	0.00271439	6			0.00814239	17
Parking Lot	PIL:Full-No Support	G	F		152,750	0.562000	0.005428	829	0.00271439	415	0.00707431	1,081	0.01521670	2,325
TOTAL - Payment in Lieu of Taxation Assessment					4,095,482			40,255		20,131		14,160		74,546
Utility	Utility Transmission/Distribution Taxable:Full*	U	H		778		0.405500	315	0.20270000	158	0.86090000	670	1.46910000	1,143
Short Railway	Shortline Railway Right-of-Way Taxable:Full	B	T		53,120		0.057050	3,030	0.02853000	1,516	0.11498000	6,108	0.20056000	10,654
TOTAL - Utility/Railway Assessment					53,898			3,345		1,674		6,778		11,797
TOTAL - Exempt Assessment					146,430,728									
TOTAL					3,705,227,686			34,586,606		17,294,661		7,877,816		59,759,083