

**The Corporation of The Township of Adjala-Tosorontio**

**By-law No. 20-42**

**A By-Law to Establish Municipal Rates and Tax Ratios for the Year 2020 and to Provide for the Collection of Interest and to Repeal By-Law 19-35**

**WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 290, as amended provides that a local municipality shall, in each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality; and,

**WHEREAS** the *Municipal Act*, 2001, Chapter 25, provides for the method of assessment and the levying of property taxes by upper and lower tier municipalities; and,

**WHEREAS** the *Assessment Act*, 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment and provides for alterations to the Collector's Roll; and,

**WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 308, provides that upper tier municipalities shall establish a single tax ratio for each property class for the upper tier and its lower tier municipalities; and,

**WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 311(2), provides that an upper tier municipality shall pass a by-law directing its lower tier municipalities to levy a separate tax rate on the assessment in each property class in the lower tier municipality rateable for upper tier purposes; and,

**WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 311(13), provides that the amount to be raised by each lower tier municipality shall be paid to the upper tier municipality in instalments; and,

**WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 329, contains the rules governing the limit on CVA-related tax increases for commercial, industrial and multi-residential properties; and,

**WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 341, provides for the levying of tax rates on assessment added, after a by-law is passed, to the collector's roll for the current year that was not on the assessment roll upon which the tax rates are levied; and,

**WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 345 authorizes municipalities to pass a by-law to collect interest on payments in default; and,

**WHEREAS** the County of Simcoe adopted By-law 6847 on April 28, 2020 to establish County Rates and Tax Ratios for the year 2020 and to provide for the collection of interest and paying of interest on instalments; and,

**WHEREAS** the *Education Act*, 1990, Chapter E.2, section 257.7(1) provides for the levying of taxes for school purposes

**NOW THEREFORE** the Council of the Corporation of the Township of Adjala-Tosorontio enacts as follows:

**ESTABLISHING 2020 MUNICIPAL TAX RATES**

**BUDGET**

1. That the tax rates to be levied against the assessment of property in their respective property classes be based upon the total adopted 2020 budget for County, Education and Township purposes as follows:

County of Simcoe	\$ 6,163,416.00
Education	\$ 4,346,591.20
Township of Adjala-Tosorontio	\$ 6,002,447.00

### ESTABLISHING 2020 TAX RATIOS

2. That as outlined in the 2020 County of Simcoe adopted By-law 6847, the tax ratios are set at the rate each property class must be to the residential/farm property class tax rate.
3. That the tax ratios as established are to be utilized for both upper tier and lower tier purposes.

### ESTABLISHING TAX RATE REDUCTIONS

4. That as outlined in the 2020 County of Simcoe adopted By-law 6847, the tax rate reduction applied for county and municipal purposes for:
  - a) The vacant land and excess land subclasses in the residual commercial property class be 30%;
  - b) The vacant land and excess land subclasses in the residual industrial property class be 30%;
  - c) The first subclass of farmland awaiting development in the residential class be 25%;
  - d) The second subclass of farmland awaiting development in the residential class be 0%;
  - e) The commercial and industrial on farm business subclass in the residual commercial and industrial property classes be 75%

### 2020 Municipal Tax Rates

5. That the following tax rates be levied on the assessment in the lower tier municipalities rateable for municipal purposes to reach the 2020 levy requirement of \$ 6,002,447.00:

2020 Municipal Levy	RTC-RTQ	2020 CVA	Class Tax Rate	2020 Estimated Total Taxation
Residential & Farm	RT	1,998,098,004	0.00266426	\$ 5,323,457.21
Residential P.I.L. Full	RF	1,662,000	0.00266426	\$ 4,428.00
Residential P.I.L. General	RG	11,823,900	0.00266426	\$ 31,501.97
Farmland Awaiting Development I	R1	0.00	0.00199820	\$ -
Farmland Awaiting Development II	R4	0.00	0.00266426	\$ -
Multi-Residential	MT	0.00	0.00266426	\$ -
Commercial	CT	29,363,300	0.00333592	\$ 97,953.70
Commercial P.I.L. Full	CF	66,910,600	0.00333592	\$ 189,849.04
Commercial P.I.L. General	CG	548,100	0.00333592	\$ 1,828.42
Commercial (New Construction) Full	XT	10,481,200	0.00333592	\$ 34,964.47
Commercial vacant bldg. excess land	CU	701,300	0.00233514	\$ 1,637.63
Commercial vacant land	CX	290,700	0.00233514	\$ 678.83
Commercial (New Construction) Excess Land	XU	130,300	0.00233514	\$ 304.27
Commercial On Farm Business	C7	0.00	0.00083398	\$ -
Landfill P.I.L. Full	HF	732,200	0.00266426	\$ 1,950.77
Industrial	IT	6,980,100	0.00333592	\$ 23,286.06
Industrial Full Shared P.I.L.	IH	376,200	0.00333592	\$ 1,254.97
Industrial: Excess shared P.I.L.	IK	74,800	0.00233514	\$ 174.67
Industrial vacant	IX	467,600	0.00233514	\$ 1,091.68
Industrial excess	IU	1,193,300	0.00233514	\$ 2,786.52
Industrial On Farm Business	I7	60,000	0.00083398	\$ 41.70
Pipelines	PT	4,138,000	0.00345448	\$ 14,284.65
Farmlands	FT	379,574,196	0.00066807	\$ 252,821.31
Managed Forests	TT	27,237,700	0.00066807	\$ 18,142.09
<b>Totals</b>		<b>2,530,833,300</b>		<b>\$ 6,002,446.97</b>
Exempt	E	44,978,400		
<b>Total Assessment</b>		<b>2,575,811,700</b>		

**TAX RATES FOR SCHOOL PURPOSES**

6. That the following tax rates be levied on the assessment in the lower tier municipalities rateable for school purposes to reach the 2020 levy requirement of \$ 4,346,591.20:

**2020 Education Tax Rates**

2020 Education Levy	RTC-RTQ	2020 CVA	Class Tax Rate	2020 Estimated Total Taxation
Residential & Farm	RT	1,998,098,004	0.00153000	\$ 3,057,089.95
Residential PIL Full	RF	1,662,000	0.00153000	\$ 2,542.86
Residential PIL General	RG	11,823,900	0.00000000	\$ -
Farmland Awaiting Development I	R1	0.00	0.00114750	\$ -
Farmland Awaiting Development II	R4	0.00	0.00153000	\$ -
Multi-Residential	MT	0.00	0.00153000	\$ -
Commercial	CT	29,363,300	0.00980000	\$ 287,760.34
Commercial PIL Full	CF	56,910,500	0.00980000	\$ 557,722.90
Commercial PIL General	CG	548,100	0.00000000	\$ -
Commercial (New Construction) Full	XT	10,481,200	0.00980000	\$ 102,715.76
Commercial vacant bldg. excess land	CU	701,300	0.00980000	\$ 6,872.74
Commercial vacant land	CX	290,700	0.00980000	\$ 2,848.86
Commercial (New Construction) Excess Land	XU	130,300	0.00980000	\$ 1,276.94
Commercial On Farm Business	C7	0.00	0.00245000	\$ -
Landfill PIL Full	HF	732,200	0.00980000	\$ 7,175.56
Industrial	IT	6,980,100	0.01260000	\$ 87,251.25
Industrial Full Shared PIL	IH	376,200	0.01260000	\$ 4,702.50
Industrial: Excess shared PIL	IK	74,800	0.01260000	\$ 935.00
Industrial vacant	IX	467,500	0.01260000	\$ 5,843.75
Industrial excess	IU	1,193,300	0.01260000	\$ 14,916.25
Industrial On Farm Business	I7	50,000	0.00245000	\$ 122.50
Pipelines	PT	4,138,000	0.01237518	\$ 51,208.49
Farmlands	FT	379,574,196	0.00038250	\$ 145,187.13
Managed Forests	TT	27,237,700	0.00038250	\$ 10,418.42
<b>Totals</b>		<b>2,530,833,300</b>		<b>\$ 4,346,591.20</b>
Exempt	E	44,978,400		
<b>Total Assessment</b>		<b>2,575,811,700</b>		

**TAX RATES FOR COUNTY PURPOSES**

7. That the following tax rates be levied on the assessment in the lower tier municipalities rateable for county purposes to reach the 2020 levy requirement of \$ 6,163,416.00:

**2020 County Tax Rates**

2020 County Levy	RTC-RTQ	2020 CVA	Class Tax Rate	2020 Estimated Total Taxation
Residential & Farm	RT	1,998,098,004	0.00273571	\$ 5,466,217.58
Residential PIL Full	RF	1,662,000	0.00273571	\$ 4,546.75
Residential PIL General	RG	11,823,900	0.00273571	\$ 32,346.77
Farmland Awaiting Development I	R1	0.00	0.00205178	\$ -
Farmland Awaiting Development II	R4	0.00	0.00273571	\$ -
Multi-Residential	MT	0.00	0.00273571	\$ -
Commercial	CT	29,363,300	0.00342538	\$ 100,580.55
Commercial PIL Full	CF	56,910,500	0.00342538	\$ 194,940.26
Commercial PIL General	CG	548,100	0.00342538	\$ 1,877.45
Commercial (New Construction) Full	XT	10,481,200	0.00342538	\$ 35,902.12
Commercial vacant bldg. excess land	CU	701,300	0.00239777	\$ 1,681.55
Commercial vacant land	CX	290,700	0.00239777	\$ 697.03
Commercial (New Construction) Excess Land	XU	130,300	0.00239777	\$ 312.43
Commercial On Farm Business	C7	0.00	0.00085628	\$ -
Landfill PIL Full	HF	732,200	0.00273571	\$ 2,003.09
Industrial	IT	6,980,100	0.00342538	\$ 23,909.52
Industrial Full Shared PIL	IH	376,200	0.00342538	\$ 1,288.63
Industrial: Excess shared PIL	IK	74,800	0.00239777	\$ 179.35
Industrial vacant	IX	467,500	0.00239777	\$ 1,120.96
Industrial excess	IU	1,193,300	0.00239777	\$ 2,861.26
Industrial On Farm Business	I7	50,000	0.00085628	\$ 42.81
Pipelines	PT	4,138,000	0.00354712	\$ 14,677.99
Farmlands	FT	379,574,196	0.00068393	\$ 259,601.27
Managed Forests	TT	27,237,700	0.00068393	\$ 18,628.62
<b>Totals</b>		<b>2,530,833,300</b>		<b>\$ 6,163,416.00</b>
Exempt	E	44,978,400		
<b>Total Assessment</b>		<b>2,575,811,700</b>		

**FINAL TAX BILLING AND COLLECTION**

8. That the Treasurer shall send a tax bill to every assessed property owner, at least twenty-one (21) days before any taxes shown on the bill are due as per Provincial Legislation. The tax bill will be sent to the assessed property owner(s) to the premises in respect to which the taxes

are payable, unless the taxpayer directs the Treasurer in writing to send the bill to another address;

**9. That** taxes may be paid (1) in person at the municipality, (2) through banking institutions, (3) via online banking or (4) through the pre-authorized payment plan: monthly or on the instalment due date(s). It is the property owner(s) responsibility to ensure payments are received on or before the due dates. Failure to receive the tax bill does not waive any liability for payment of taxes or penalty and interest charges;

**10. That** the portion of the taxes for the year 2020 not already levied, including rates payable as taxes for all properties and all classifications except Commercial and Industrial, shall be due and payable in two instalments as follows:

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|----------------------------|--------------------|
| 1. Final Levy Instalment 1 | July 31, 2020      |
| 2. Final Levy Instalment 2 | September 30, 2020 |

Commercial and Industrial classification shall be due and payable as follows:

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|----------------------------|------------------|
| 1. Final Levy Instalment 1 | August 31, 2020  |
| 2. Final Levy Instalment 2 | October 30, 2020 |

**11. That** all taxes payable under the pre-authorized payment plan shall be due and payable:

- a. In two (2) instalments, each on the due date(s) for the quarterly pre-authorized payment plan;
- b. In ten (10) equal instalments on the 15<sup>th</sup> day of each calendar month, January through October 2020;

**12. That** the Treasurer of the Corporation of the Township of Adjala-Tosorontio be authorized to extend the Pre-Authorized Payment Plan beyond October 2020, if the need arises;

**13. That** a percentage charge of one and one quarter percent (1.25%) shall be imposed as a penalty for non-payment and shall be added to every tax instalment or part thereof remaining unpaid on the first day following the due date and thereafter an additional charge of one and one quarter percent (1.25%) shall be added to every such tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continues up to and including December of each year;

**14. That** to encourage and/or remind property owners that their tax accounts is not in good standing, arrears notices will be mailed at least four times annually in April, August, October and December to all taxpayers with outstanding balances over \$10.00. The *Municipal Act*, 2001 requires a statement must be sent on or before February 28<sup>th</sup> of each year to any property owner who has arrears on their respective tax account. The statement must be the balance at December 31<sup>st</sup>.

**15. That** the charge for the Ontario Provincial Police providing policing services within the Municipality be set at the rate of \$375.00 per residential unit and commercial/industrial properties and \$187.50 per vacant property as per the Assessment Roll, for the taxation year and \$30.00 per trailer site as indicated within the Zoning By-law.

**16. That** the Municipal Property Assessment Corporation (MPAC) regularly provides additional assessment data on properties necessitating a Supplementary billing. The Township will bill and collect these additional (supplementary) assessments as soon as practical after receipt of the data from MPAC.

17. **That** this By-law shall come into force and effect from and after the passing thereof.

18. **That** By-law 19-35 is hereby repealed.

19. **That**, notwithstanding anything contrary to the rules of procedure, this By-law be introduced and read a first and second time and be considered read a third time and finally passed this 10<sup>th</sup> day of June, 2020.



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Floyd Pinto, Mayor



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Robin Reid, Acting Clerk