

THE CORPORATION OF THE TOWNSHIP OF ADJALA-TOSORONTIO

BY-LAW NO. 21-28

A BY-LAW TO ESTABLISH MUNICIPAL RATES AND TAX RATIOS FOR THE YEAR 2021 AND TO PROVIDE FOR THE COLLECTION OF INTEREST AND TO REPEAL BY-LAW 20-42

2021 Final Tax Rates and Ratio Levying By-law

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 6896 on April 13, 2021 to establish County Rates and Tax Ratios for the year 2021 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 2021 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 2021 budget for County, Education and Township purposes as follows:

County of Simcoe	\$ 6,154,656.00
Education	\$ 4,256,450.00
Township of Adjala-Tosorontio	\$ 6,290,432.00

ESTABLISHING 2021 TAX RATIOS

- (1) **THAT** as outlined in the 2021 County of Simcoe adopted By-law 6896, the tax ratios are set at the rate each property class must be to the residential/farm property class tax rate.
- (2) **THAT** the tax ratios as established are to be utilized for both upper tier and lower tier purposes.

ESTABLISHING TAX RATE REDUCTIONS

- (1) **THAT** as outlined in the 2021 County of Simcoe adopted By-law 6896, the tax rate reduction applied for county and municipal purposes for:
- a) The first subclass of farmland awaiting development in the residential/farm property class by 75%;
 - b) The second subclass of farmland awaiting development for all other property classes by 0%;
 - c) The commercial and industrial on farm business subclass in the residual commercial and industrial property classes by 75%.

- d) That in accordance with Subsection 313(1.3) of the Municipal Act no tax rate reductions shall be applied to the vacant or excess land subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the Assessment Act.

2021 Municipal Tax Rates

- (1) THAT the following tax rates be levied on the assessment in the lower tier municipalities rateable for municipal purposes to reach the 2021 levy requirement of \$ 6,290,432.00:

2021 Municipal Levy	2021 CVA	Class Tax Rate	Levy Required
Residential & Farm	1,993,839,429	0.00279598	5,574,737.23
Residential PIL Full	1,662,000	0.00279598	4,646.92
Residential PIL General	11,801,900	0.00279598	32,997.89
Res/Farm Farmland Awaiting Development I	0	0.00209699	0.00
Multi-Residential	0	0.00279598	0.00
Commercial	29,447,700	0.00341753	100,638.33
Commercial PIL Full	56,909,500	0.00341753	194,489.79
Commercial PIL General	548,100	0.00341753	1,873.15
Commercial (New Construction) Full	10,447,200	0.00341753	35,703.59
Commercial vacant bldg. excess land	701,300	0.00341753	2,396.71
Commercial vacant land	290,700	0.00341753	993.48
Commercial (New Construction) Excess Land	130,300	0.00341753	445.30
Landfill PIL Full	732,200	0.00279598	2,047.22
Industrial	7,042,900	0.00333421	23,482.49
Industrial Full Shared PIL	376,200	0.00333421	1,254.33
Industrial: Excess shared PIL	74,800	0.00333421	249.40
Industrial vacant	408,000	0.00333421	1,360.36
Industrial excess	952,800	0.00333421	3,176.83
Industrial On farm Business	50,000	0.00083355	41.68
Pipelines	4,139,000	0.00362527	15,004.99
Farmlands	393,573,296	0.00069900	275,105.87
Managed Forests	28,307,000	0.00069900	19,786.46
Totals	2,541,434,325		6,290,432.00
Exempt	42,507,475		
Total Assessment	2,583,941,800		

TAX RATES FOR SCHOOL PURPOSES

- (1) THAT the following tax rates be levied on the assessment in the lower tier municipalities rateable for school purposes to reach the 2021 levy requirement of \$ 4,256,450.00:

2021 Education Tax Rates

2021 Education Levy	CVA	Class Tax Rate	Levy Required
Residential & Farm	1,993,839,429	0.00153000	3,050,574.33
Residential PIL Full	1,662,000	0.00153000	2,542.86
Residential PIL General	11,801,900	0.00000000	0.00
Res/Farm Farmland Awaiting Development I	0	0.00114750	0.00
Multi-Residential	0	0.00153000	0.00
Commercial	29,447,700	0.00880000	259,139.76
Commercial PIL Full	56,909,500	0.00980000	557,713.42
Commercial PIL General	548,100	0.00000000	0.00
Commercial (New Construction) Full	10,447,200	0.00880000	91,935.36
Commercial vacant bldg. excess land	701,300	0.00880000	6,171.44
Commercial vacant land	290,700	0.00880000	2,558.16
Commercial (New Construction) Excess Land	130,300	0.00880000	1,146.64
Landfill PIL Full	732,200	0.00980000	7,175.56
Industrial	7,042,900	0.00880000	61,977.52
Industrial Full Shared PIL	376,200	0.01250000	4,702.50
Industrial: Excess shared PIL	74,800	0.01250000	935.00
Industrial vacant	408,000	0.00880000	3,590.40
Industrial excess	952,800	0.00880000	8,384.64
Industrial On Farm Business	50,000	0.00220000	110.00
Pipelines	4,139,000	0.00880000	36,423.20
Farmlands	393,573,296	0.00038250	150,541.79
Managed Forests	28,307,000	0.00038250	10,827.43
Totals	2,541,434,325		4,256,450.00
Exempt	42,507,475		
Total Assessment	2,583,941,800		

TAX RATES FOR COUNTY PURPOSES

- (1) THAT the following tax rates be levied on the assessment in the lower tier municipalities rateable for county purposes to reach the 2021 levy requirement of \$ 6,154,656.00:

2021 County Tax Rates

2021 County Levy	CVA	Class Tax Rate	Levy Required
Residential & Farm	1,993,839,429	0.00273563	5,454,406.96
Residential PIL Full	1,662,000	0.00273563	4,546.62
Residential PIL General	11,801,900	0.00273563	32,285.63
Res/Farm Farmland Awai	0	0.00205172	0.00
Multi-Residential	0	0.00273563	0.00
Commercial	29,447,700	0.00334376	98,466.04
Commercial PIL Full	56,909,500	0.00334376	190,291.71
Commercial PIL General	548,100	0.00334376	1,832.71
Commercial (New Constr	10,447,200	0.00334376	34,932.93
Commercial vacant bldg.	701,300	0.00334376	2,344.98
Commercial vacant land	290,700	0.00334376	972.03
Commercial (New Constr	130,300	0.00334376	435.69
Landfill PIL Full	732,200	0.00273563	2,003.03
Industrial	7,042,900	0.00326224	22,975.63
Industrial Full Shared PIL	376,200	0.00326224	1,227.25
Industrial: Excess shared	74,800	0.00326224	244.02
Industrial vacant	408,000	0.00326224	1,330.99
Industrial excess	952,800	0.00326224	3,108.26
Industrial On farm Busine	50,000	0.00081556	40.78
Pipelines	4,139,000	0.00354702	14,681.12
Farmlands	393,573,296	0.00068391	269,168.71
Managed Forests	28,307,000	0.00068391	19,359.44
Totals	2,541,434,325		6,154,654.53
Exempt	42,507,475		
Total Assessment	2,583,941,800		

FINAL TAX BILLING AND COLLECTION

- (1) 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;

(2) 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;

(3) THAT the portion of the taxes for the year 2021 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 30, 2021 |
| 2. Final Levy Instalment 2 | September 30, 2021 |

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

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|----------------------------|------------------|
| 1. Final Levy Instalment 1 | August 31, 2021 |
| 2. Final Levy Instalment 2 | October 29, 2021 |

(4) 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 15th day of each calendar month, January through October 2021;

(4.1) THAT the Treasurer of the Corporation of the Township of Adjala-Tosorontio be authorized to extend the Pre-Authorized Payment Plan beyond October 2021, if the need arises;

(5) 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;

(6) THAT to encourage and/or remind property owners that their tax accounts if 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 28th of each year to any property owner who has arrears on their respective tax account. The statement must be the balance at December 31st.

- (7) **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.
- (8) **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.
- (9) **THAT** this By-law shall come into force and effect from and after the passing thereof.
- (10) **THAT** By-law 20-42 is hereby repealed.
- (11) **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 9th day of June, 2021.



MAYOR, Floyd Pinto



CLERK, Dianne Gould-Brown