

**THE CORPORATION OF THE TOWNSHIP OF  
NORTH STORMONT**

**BY-LAW NO. 34-2019**

Being a by-law to levy and adopt the 2019 tax rates.

**WHEREAS** the *Municipal Act, 2001*, c. 25 s. 5 (1) provides that the powers of a municipal corporation are to be exercised by its council;

**AND WHEREAS** the *Municipal Act, 2001*, c. 25 s. 5 (3) provides that the powers of every council are to be exercised by by-law;

**AND WHEREAS** the *Municipal Act 2001*, c.25, s. 290 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*. c. 25 s. 312, provides that a local municipality shall, each year, pass a by-law levying a separate tax rate on the assessment in each property class in the local municipality rateable for local municipal purposes;

**AND WHEREAS** the *Municipal Act*, c.25, s. 312 provides that a local municipality may pass by-laws for purposes of raising a special local municipal levy including any adjustments made under the *Assessment Act*;

**AND WHEREAS** the *Municipal Act*, c.25, s. 342 authorizes municipalities to pass by-laws requiring payment of charges including taxes, local improvement assessments, sewer rates, special rates, and other rents and rates payable as taxes in bulk or installments.

**AND WHEREAS** the United Counties of Stormont, Dundas and Glengarry have adopted the transitional ratios for county and municipal purposes and the County tax rate through their By-law Nos. 5187 and 5188;

**AND WHEREAS** the Province has set the Education Rates as per Ontario Regulations;

**AND WHEREAS** the 2019 North Stormont budget was approved in principal on March 4, 2019 requiring the amount of \$2,871,528 as the general tax levy;

**NOW THEREFORE** the Council of the Township of North Stormont enacts as follows:

1. That the following tax rates are hereby adopted to be applied against the whole of the assessment of real property in the class indicated for the Township of North Stormont:

	<u>Tax Rate</u>
RT Residential/Farm	0.348701
MT Multi-Residential	0.348701
CT/CF Commercial Occupied	0.569787
CU/XU Commercial Excess Land	0.398851
CX Commercial Vacant Land	0.398851
XT New Construction Commercial	0.569787
HT Landfill	0.503665
IT/JT/IH Industrial Occupied/New Construction	0.719521
IX Industrial Vacant Lands	0.503665
JU Industrial New Construction Excess Land	0.503665
PT Pipelines	0.476976
FT Farmlands	0.087175
TT Managed Forests	0.087175

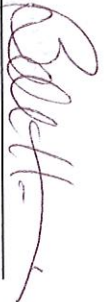
2. That the Treasurer is hereby instructed to bill and collect the tax levies adopted by the United Counties of Stormont, Dundas and Glengarry and the Minister of Finance's 2019 education tax rates.
3. That every owner of land shall be taxed according to the rates as provided for in Schedule "A" attached hereto forming part of this by-law, and such taxes shall become due and payable in two instalments less the interim levy previously billed:  
50% of the final levy rounded upwards to the next whole dollar shall become due and payable on the 31st day of July 2019;  
and  
the balance of the levy shall become due and payable on the 25<sup>th</sup> day of September 2019, and non-payment of the amount, as noted by the 1<sup>st</sup> day of August 2019, and the 1<sup>st</sup> day of October 2019, respectively shall continue default.
4. A percentage charge of one and one quarter percent (1 ¼%) shall be imposed as a penalty for non-payment of taxes and shall be added to every tax instalment or part thereof remaining unpaid on the first working day of each calendar month in which default continues.
5. The Treasurer, not later than 21 days prior to the instalment dates named herein, shall mail or cause to be mailed to the address of the residence or place of business of each person a notice setting out the tax payment required to be made pursuant to this by-law, the date by which it is to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payment.
6. That taxes are payable in Canadian currency, by cash, cheque or debit. Payments may be made in person at the municipal office, by mail, telephone/internet banking and at most financial institutions however a transaction fee may be applicable.
7. Property owners may pay their taxes through pre-authorized payments (PAP) on the due date and more specifically, ten (10) months with no interest and twelve (12) months with interest. Two instances of returned payments shall result in removal from the PAP plan. The appropriate charge will apply in each instance.
8. That any by-law inconsistent with this by-law is hereby repealed.

**READ A FIRST, SECOND AND THIRD TIME**, passed, signed and sealed in open Council this 28th of May 2019.

Mayor



Clerk



**TOWNSHIP OF NORTH STORMONT**  
**SCHEDULE A TO BY-LAW NO. 34-2019**

DESCRIPTION	RTC/RT Q	SCHOOL CODE	ASSESSMENT	TAX RATIO (as per County)	WEIGHTED ASSESSMENT	TAX RATE				ANNUAL TAXES				
						TOWNSHIP	COUNTY	EDUCATION	TOTAL	TOWNSHIP (1501)	COUNTY (1502)	EDUCATION	TOTAL	
Amount Required from Taxation						2,871,528	4,767,679	1,685,289						
<b>TAXATION</b>														
Residential and Farm	RT	P	413,900,419	1.000000	413,900,419	0.348701	0.579000	0.161000	1.088701	1,443,274.90	2,396,483.43	666,379.67	4,506,138.00	
Residential and Farm	RT	S	66,922,561	1.000000	66,922,561	0.348701	0.579000	0.161000	1.088701	233,359.64	387,481.63	107,745.32	728,586.59	
Residential and Farm	RT	A	17,402,878	1.000000	17,402,878	0.348701	0.579000	0.161000	1.088701	60,684.01	100,762.66	28,018.63	189,465.30	
Residential and Farm	RT	C	101,721,100	1.000000	101,721,100	0.348701	0.579000	0.161000	1.088701	354,702.49	588,965.17	163,770.97	1,107,438.63	
Residential: Education Only - Legion	RD	P	272,750	1.000000	272,750			0.161000	0.161000	-	-	439.13	439.13	
Multi-Residential	MT	P	4,036,497	1.000000	4,036,497	0.348701	0.579000	0.161000	1.088701	14,075.31	23,371.32	6,498.76	43,945.39	
Multi-Residential	MT	S	192,873	1.000000	192,873	0.348701	0.579000	0.161000	1.088701	672.55	1,116.73	310.53	2,099.81	
Multi-Residential	MT	A	150,440	1.000000	150,440	0.348701	0.579000	0.161000	1.088701	524.59	871.05	242.21	1,637.85	
Multi-Residential	MT	C	150,440	1.000000	150,440	0.348701	0.579000	0.161000	1.088701	524.59	871.05	242.21	1,637.85	
Farmland	FT	P	432,868,435	0.250000	108,217,109	0.087175	0.144700	0.040250	0.272125	377,353.06	626,360.63	174,229.55	1,177,943.24	
Farmland	FT	S	62,246,689	0.250000	15,561,672	0.087175	0.144700	0.040250	0.272125	54,263.55	90,070.96	25,054.29	169,388.80	
Farmland	FT	A	11,667,948	0.250000	2,916,987	0.087175	0.144700	0.040250	0.272125	10,171.53	16,883.52	4,696.35	31,751.40	
Farmland	FT	C	100,895,014	0.250000	25,223,754	0.087175	0.144700	0.040250	0.272125	87,955.23	145,995.09	40,610.24	274,560.56	
Managed Forests	TT	P	1,827,454	0.250000	456,864	0.087175	0.144700	0.040250	0.272125	1,593.08	2,644.33	735.55	4,972.96	
Managed Forests	TT	S	432,941	0.250000	108,235	0.087175	0.144700	0.040250	0.272125	377.42	626.47	174.26	1,178.15	
Managed Forests	TT	A	123,273	0.250000	30,818	0.087175	0.144700	0.040250	0.272125	107.46	178.38	49.62	335.46	
Managed Forests	TT	C	710,367	0.250000	177,592	0.087175	0.144700	0.040250	0.272125	619.26	1,027.90	285.92	1,933.08	
Commercial Occupied	CT		16,913,061	1.634027	27,636,398	0.569787	0.946000	1.290000	2.805787	96,368.42	159,997.56	218,178.49	474,544.47	
Commercial Excess Land	CU		266,829	1.143819	305,204	0.398851	0.662200	1.096500	2.157551	1,064.25	1,766.94	2,925.78	5,756.97	
Commercial Vacant Land	CX		270,150	1.143819	309,003	0.398851	0.662200	1.096500	2.157551	1,077.50	1,788.93	2,962.19	5,828.62	
Landfill Taxable	HT		298,900	1.444403	431,732	0.503665	0.836200	5.908938	7.248803	1,505.45	2,499.40	17,661.82	21,666.67	
Industrial PIL (Full Shared)	IH		16,500	2.063433	34,047	0.719521	1.194600	1.290000	3.204121	118.72	197.11	212.85	528.68	
Industrial Occupied	IT		2,370,730	2.063433	4,891,843	0.719521	1.194600	1.290000	3.204121	17,057.90	28,320.74	30,582.42	75,961.06	
Industrial Excess Land	IU			1.444403	-				-	-	-	-	-	
Industrial Vacant Land	IX		220,500	1.444403	318,491	0.503665	0.836200	1.096500	2.436365	1,110.58	1,843.82	2,417.78	5,372.18	
New Construction Industrial: Full	JT		3,079,237	2.063433	6,353,799	0.719521	1.194600	1.030000	2.944121	22,155.76	36,784.57	31,716.14	90,656.47	
New Construction Industrial: Excess Land	JU		20,505	1.444403	29,617	0.503665	0.836200	0.875500	2.215365	103.28	171.46	179.52	454.26	
Pipelines	PT		2,530,624	1.367866	3,461,555	0.476976	0.791900	1.030000	2.298876	12,070.47	20,040.01	26,065.43	58,175.91	
New Construction Commercial: Full	XT		12,174,237	1.634027	19,893,032	0.569787	0.946000	1.030000	2.545787	69,367.22	115,168.28	125,394.64	309,930.14	
New Construction Commercial: Excess Land	XU		3,232	1.143819	3,697	0.398851	0.662200	0.875500	1.936551	12.89	21.40	28.30	62.59	
<b>Sub-Total</b>			<b>1,253,686,584</b>		<b>821,111,405</b>					<b>2,862,271.11</b>	<b>4,752,310.54</b>	<b>1,677,808.57</b>	<b>9,292,390.22</b>	
<b>PAYMENTS-IN-LIEU</b>														
Residential PIL (General)	RG		921,600	1.000000	921,600	0.348701	0.579000	-	0.927701	3,213.63	5,336.06	-	8,549.69	
Commercial PIL (Full)	CF		579,875	1.634027	947,531	0.569787	0.946000	1.290000	2.805787	3,304.05	5,485.62	7,480.39	16,270.06	
Commercial PIL (General)	CG		346,900	1.634027	566,844	0.569787	0.946000	-	1.515787	1,976.59	3,281.67	-	5,258.26	
Commercial PIL (General Vacant Land)	CZ		190,975	1.143819	218,441	0.398851	0.662200	-	1.061051	761.71	1,264.64	-	2,026.35	
<b>Sub-Total</b>			<b>2,039,350</b>		<b>2,654,416</b>					<b>9,255.98</b>	<b>15,367.99</b>	<b>7,480.39</b>	<b>32,104.36</b>	
<b>EXEMPT</b>	<b>E</b>		<b>28,017,862</b>	<b>-</b>	<b>-</b>	<b>0.000000</b>	<b>0.000000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTALS</b>			<b>1,283,743,796</b>		<b>823,765,822</b>					<b>2,871,527.09</b>	<b>4,767,678.53</b>	<b>1,685,288.96</b>	<b>9,324,494.58</b>	