

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

**BY-LAW NO. 22-2022**

Being a by-law to levy and adopt the 2022 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. 5334 & 5335;

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

**AND WHEREAS** the 2022 North Stormont budget was approved on March 8<sup>th</sup>, 2022 requiring the amount of \$3,256,676 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:

<b>Class</b>	<b>Class Description</b>	<b>Tax Rate</b>
RT/RG	Residential/Farm	0.352928
MT	Multi Residential	0.352928
CT/CF/CG	Commercial Occupied	0.576694
CU/XU	Commercial Excess Land	0.403686
CX/CZ	Commercial Vacant Land	0.403686
XT	New Construction Commercial	0.576694
HT	Landfill	0.509770
IT/JT/IH	Industrial Occupied/New Construction	0.728243
IX/IU	Industrial Vacant Land	0.509770
JU	Industrial New Construction Excess Land	0.509770
PT	Pipelines	0.482758
FT	Farmlands	0.088232
TT	Managed Forest	0.088232

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 2022 education tax rates.
3. That every owner of land shall be taxed according to the rates as provided for in section 1. 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 shall become due and payable on the 27<sup>th</sup> day of July 2022; and the balance of the levy shall become due and payable on the 28<sup>th</sup> day of September 2022, and non-payment of the amount, as noted by the 1<sup>st</sup> day of August 2022, and the 1<sup>st</sup> day of October 2022, respectively shall continue default.
4. A percentage charge of one and one quarter percent (1¼%) 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, 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 5th of April 2022.

Original signed by Jim Wert on April 5<sup>th</sup>, 2022

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Mayor

Original signed by Craig Calder on April 5<sup>th</sup>, 2022

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Clerk