

THE CORPORATION OF THE TOWNSHIP OF NORTH STORMONT

BY-LAW NO. 32-2023

BEING a by-law to levy and adopt the 2023 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, 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 No.'s 5389 & 5390;

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

AND WHEREAS the 2023 North Stormont budget was approved on April 11th, 2023, requiring the amount of \$3,445,879 as the general tax levy.

NOW THEREFORE the Council of the Corporation of the Township of North Stormont hereby 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:

Class	Class Description	Tax Rate
RT/RG	Residential/Farm	0.00369997
MT	Multi Residential	0.00369997
CT/CF/CG	Commercial Occupied	0.00604585
CU/XU	Commercial Excess Land	0.00423210
CX/CZ	Commercial Vacant Land	0.00423210
XT	New Construction Commercial	0.00604585
HT	Landfill	0.00534425
IT/JT/IH	Industrial Occupied/New Construction	0.00763464
IX/IU	Industrial Vacant Land	0.00534425
JU	Industrial New Construction Excess Land	0.00534425
PT	Pipelines	0.00506106
FT	Farmlands	0.00092499
TT	Managed Forest	0.00092499

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 2023 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 26th day of July 2023; and the balance of the levy shall become due and payable on the 27th day of September 2023, and non-payment of the amount, as noted by the 1st day of August 2023, and the 1st day of October 2023, 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 and passed in open Council, signed and sealed this 25th of April 2023.

Original Signed April 25th, 2023

François Landry, Mayor

Original Signed April 25th, 2023

Craig Calder, CAO/Clerk

SEAL