

THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

BY-LAW NO. 2023-031

BEING a by-law to levy and adopt the 2023 tax rates.

WHEREAS the *Municipal Act, 2001*, s. 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 municipal purposes;

AND WHEREAS the *Municipal Act, 2001*, s. 312(2), as amended, 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 municipality purposes;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry have adopted the transition ratios for county and municipal purposes and the county tax rates through their By-law Nos. 5389 and 5390;

AND WHEREAS the 2023 levy for general purposes, for the Township of South Stormont has been set at \$8,439,302 with special area rates having been set at \$2,277 for Eamer's Corners Sewer;

AND WHEREAS the *Municipal Act, 2001*, S. 342, as amended, authorizes municipalities to pass by-laws requiring payment of charges including taxes, local improvements, sewer rates, special rates and other rents and rates payable as taxes in bulk or installments.

NOW THEREFORE Council of the Township of South Stormont enacts as follows:

1. That the estimates and tax rates for the current year are as set forth in Schedule "A" attached to this by-law, and shall be levied upon each property class.
2. That the special area rates as set forth in Schedule "A" attached to this by-law shall be levied where applicable.
3. 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.
4. That every owner of land in the capped and uncapped classes shall be taxed according to the rates in this by-law and such taxes shall become due and payable in two installments; 50% of the final levy, rounded upwards, shall become due and payable on the 31st day of July, 2023 and the balance shall become due and payable on the 29th day of September, 2023.

5. That non-payment of the installment amount(s) on the due dates stated shall constitute default.
6. That penalty of 1¼% shall be added on the first day of default on all taxes levied and thereafter a penalty of 1¼% shall be added on the first day of each calendar month in which default continues until December 31, 2023.
7. That on all taxes in default on January 1, 2024, interest shall be added at a rate of 1¼% per month or fraction thereof in which the default continues.
8. That penalties and interest added in default shall become due and payable and shall be collected as if same had originally been imposed and formed part of such unpaid tax levy.
9. That the Treasurer shall mail or cause to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a notice specifying the amount of taxes payable.
10. That taxes are payable in Canadian currency, cash, cheque or debit at the Township of South Stormont Municipal Office. In addition, payments may be made at most financial institutions as well as by internet/ telephone banking.
11. The appropriate service charge will be applied for any returned payment. Two instances of returned payments within a 12-month period may result in the Township not accepting payments for one year unless by certified cheque, bank draft or cash. If, after the one-year period there is a second recurrence of two returned payments, payments may not be accepted indefinitely unless by certified cheque, bank draft or cash.
12. Pre-Authorized Payment Plan (PAP) Options
 - i) Taxpayers without arrears may pay their taxes through pre-authorized electronic payments from January to October. Properties enrolled in this option are not subject to penalty for non-payment of taxes on the due dates indicated in this by-law. Two instances of returned payments in a one-year period will result in removal from this payment option. The appropriate service charge will apply in each instance.
 - ii) Taxpayers without arrears may pay the amount owing on their taxes through pre-authorized electronic payments on the instalment due date. Two instances of returned payments in a one-year period will result in removal from this payment option. The appropriate service charge will apply in each instance.

iii) Taxpayers with arrears may pay their taxes through twelve monthly pre-authorized electronic payments. The monthly amount to be withdrawn may be specified by the payor. Penalties and interest will continue to accumulate on overdue balances for properties enrolled in this PAP option. Two instances of returned payments in a one-year period will result in removal from this payment plan. The appropriate service charge will apply in each instance.

13. That Schedule "A" attached hereto shall be and form part of this by-law.

14. That any by-law inconsistent with this by-law is hereby repealed.

READ AND PASSED in open council, signed and sealed this 12th day of April, 2023.



Mayor



Clerk

SCHEDULE "A" TO BY-LAW NO. 2023-031

2023 Final Tax Rates

Property Class	Tax Class	MUNICIPAL TAX RATE	COUNTY TAX RATE	EDUCATION TAX RATE	TOTAL TAX RATE
Commercial PIL - Full	CF	0.00836450	0.00997994	0.01250000	0.03084444
Commercial PIL - General	CG	0.00836450	0.00997994	0.00000000	0.01834444
Commercial Taxable (Full, Shared)	CH	0.00836450	0.00997994	0.01250000	0.03084444
Commercial - Occupied	CT	0.00836450	0.00997994	0.00880000	0.02714444
Commercial - Excess Land	CU	0.00585515	0.00698596	0.00880000	0.02164111
Commercial - Vacant Land	CX	0.00585515	0.00698596	0.00880000	0.02164111
Commercial PIL (General Vacant Land)	CZ	0.00585515	0.00698596	0.00000000	0.01284111
Office building taxable	DT	0.00836450	0.00997994	0.00880000	0.02714444
Office building taxable: excess land	DU	0.00585515	0.00698596	0.00880000	0.02164111
Exempt	E	0.00000000	0.00000000	0.00000000	0.00000000
Farm PIL (Tenant of Province)	FP	0.00127974	0.00152689	0.00038250	0.00318913
Farmlands	FT	0.00127974	0.00152689	0.00038250	0.00318913
Landfill PIL	HF	0.00739383	0.00882179	0.05908938	0.07530500
Industrial PIL (Full, Shared PIL)	IH	0.01056261	0.01260256	0.01250000	0.03566517
Industrial PIL Vacant Land (Shared)	IJ	0.00739383	0.00882179	0.01250000	0.02871562
Industrial PIL Excess Land (Shared)	IK	0.00739383	0.00882179	0.01250000	0.02871562
Industrial - Occupied	IT	0.01056261	0.01260256	0.00880000	0.03196517
Industrial - Excess Land	IU	0.00739383	0.00882179	0.00880000	0.02501562
Industrial - Vacant Land	IX	0.00739383	0.00882179	0.00880000	0.02501562
New Construcion Industrial Taxable: Full	JT	0.01056261	0.01260256	0.00880000	0.03196517
New Construcion Industrial Taxable: Excess Land	JU	0.00739383	0.00882179	0.00880000	0.02501562
Large Industrial Taxable	LT	0.02120908	0.02530518	0.00880000	0.05531426
Large Industrial Excess Land	LU	0.01484635	0.01771362	0.00880000	0.04135997
Multi-Residential	MT	0.00511895	0.00610757	0.00153000	0.01275652
New Multi-Residential	NT	0.00511895	0.00610757	0.00153000	0.01275652
Pipeline	PT	0.00700204	0.00835434	0.00880000	0.02415638
Residential - PIL General	RG	0.00511895	0.00610757	0.00000000	0.01122652
Residential PIL (Shared PIL -Full)	RH	0.00511895	0.00610757	0.00153000	0.01275652
Residential - PIL Full	RP	0.00511895	0.00610757	0.00153000	0.01275652
Residential	RT	0.00511895	0.00610757	0.00153000	0.01275652
Managed Forests	TT	0.00127974	0.00152689	0.00038250	0.00318913
Commercial (New Constr) - Occupied	XT	0.00836450	0.00997994	0.00880000	0.02714444
Commercial (New Constr) - Excess Land	XU	0.00585515	0.00698596	0.00880000	0.02164111

EAMERS CORNERS SEWER		
Property Class	Tax Class	Tax Rate
Commercial - Occupied	CT	0.00051746
Residential	RT	0.00031592