

THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

BY-LAW NO. 2021-011

BEING

a by-law to provide for an interim tax levy, due dates for the payment of the interim taxes, and penalties and interest charges for the non-payment of taxes or any instalment by the due date, applicable for the year 2021.

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 shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

AND WHEREAS

the *Municipal Act, 2001*, c.25, s.317(1), provides that the council of a local municipality, before the adoption of the estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

AND WHEREAS

the *Municipal Act 2001*, c.25, s.317(3) (1), provides that the amount levied on a property shall not exceed fifty percent (50%) of the total amount of taxes for municipal and school purposes levied on the property for the previous year;

AND WHEREAS

the *Municipal Act, 2001*, c.25, s.317(3) (3), provides that for the purposes of calculating the total amount of taxes for the previous year, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year;

AND WHEREAS

the *Municipal Act, 2001*, c.25, s.317(4) allows a municipality to levy taxes using the most recent revised assessment roll received before the passage of this by-law;

AND WHEREAS

the *Municipal Act 2001*, c.25, s. 317(9), provides that if the council of a municipality is of the opinion that the taxes levied under s. (1) on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, the council may adjust the taxes on the property under s. s. (1) to the extent it considers appropriate;

- AND WHEREAS the *Municipal Act 2001*, c.25, s. 345(1) and 345(2), provide that a local municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date and that a percentage charge, not to exceed 1¼ percent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default;
- AND WHEREAS the *Municipal Act 2001*, c.25, s. 345(3), provides that interest charges, not to exceed 1¼ percent each month of the amount of taxes due and unpaid, may be imposed for non-payment of taxes;
- AND WHEREAS Council of the Township of South Stormont deems it necessary to levy an interim tax rate on all ratable properties using the 2020 annualized assessment for tax year 2021 to meet the financial obligations of the municipality.
- NOW THEREFORE Council of the Township of South Stormont hereby enacts as follows:
1. That the Treasurer is hereby instructed to bill and collect the tax levies set at 50% of the rates outlined in By-law No. 2020-050 of the Corporation of the Township of South Stormont, and By-law Nos. 5225 and 5226 of the United Counties of Stormont, Dundas and Glengarry, passed in 2020, and of the taxes levied for education purposes as set by the Province of Ontario for the 2020 tax year. These rates are provided for in Schedule "A" attached to this By-law.
 2. That the Treasurer shall use 2020 annualized assessments which consist of the 2020 returned roll received from the Municipal Property Assessment Corporation, as well as any changes in assessments occurring throughout the year.
 3. That the interim tax levy imposed by this by-law shall become due and payable in instalments as follows: 50% of the interim levy shall become due and payable on the 31st day of March 2021, and the balance of the interim tax levy shall become due and payable on the 31st day of May, 2021.

4. That on all taxes which are in default on the first day after the due date, a penalty of $1\frac{1}{4}$ percent shall be added and thereafter interest of $1\frac{1}{4}$ percent per month shall be added on the 1st day of each and every month thereafter while the default continues.
5. That any other by-law inconsistent to this by-law is hereby repealed.

READ AND PASSED in open Council, signed and sealed this 17th day of February, 2021.



Mayor



Clerk

SCHEDULE "A" TO BY-LAW NO. 2021-011
2021 Interim Tax Rates

Property Class	Tax Class	Current Assessment	Interim Tax Rate	Total Tax Dollars
Commercial PIL: Full	CF	4,028,500	1.480634%	\$ 59,647
Commercial PIL: General	CG	2,013,000	0.855634%	\$ 17,224
Commercial Taxable: Full, Shared PIL	CH	254,700	1.480634%	\$ 3,771
Commercial Taxable: Full	CT	48,708,054	1.480634%	\$ 721,188
Commercial Taxable: Excess Land	CU	851,400	1.223979%	\$ 10,421
Commercial Taxable: Vacant Land	CX	518,800	1.223979%	\$ 6,350
Commercial PIL: General Vacant Land	CZ	396,200	1.223979%	\$ 4,849
Office Building Taxable: Full	DT	908,100	1.480634%	\$ 13,446
Office Building Taxable: Excess Land	DU	119,900	1.223979%	\$ 1,468
Exempt	E	42,519,800	0.000000%	\$ -
Farmlands PIL: Full, Taxation of Province	FP	36,000	0.150015%	\$ 54
Farmlands Taxable: Full	FT	172,371,900	0.150015%	\$ 258,584
Landfill PIL: Full	HF	48,300	3.710842%	\$ 1,792
Industrial Taxable: Full, Shared PIL	IH	25,700	1.705511%	\$ 438
Industrial Taxable: Vacant Land, Shared PIL	IJ	57,000	1.381286%	\$ 787
Industrial Taxable: Excess Land, Shared PIL	IK	12,000	1.381286%	\$ 166
Industrial Taxable: Full	IT	6,202,300	1.705511%	\$ 105,781
Industrial Taxable: Excess Land	IU	183,400	1.381373%	\$ 2,533
Industrial Taxable: Vacant Land	IX	1,131,400	1.381373%	\$ 15,629
New Construction Industrial Taxable: Full	JT	6,453,700	1.570511%	\$ 101,356
New Construction Industrial Taxable: Excess Land	JU	1,029,600	1.246373%	\$ 12,833
Large Industrial Taxable: Full	LT	6,529,500	2.794629%	\$ 182,475
Large Industrial Taxable: Excess Land	LU	163,000	2.143710%	\$ 3,494
Multi-Residential: Taxable: Full	MT	7,548,000	0.600161%	\$ 45,300
Pipeline Taxable: Full	PT	61,644,000	1.206289%	\$ 743,605
Residential Taxable PIL: General	RG	1,388,300	0.523661%	\$ 7,270
Residential Taxable: Full, Shared PIL	RH	2,361,100	0.600161%	\$ 14,170
Residential PIL: Full, Taxable Tenant of Province	RP	308,000	0.600161%	\$ 1,848
Residential Taxable: Full	RT	1,282,516,413	0.600161%	\$ 7,697,163
Managed Forest Taxable: Full	TT	1,600,933	0.150015%	\$ 2,402
New Construction Commercial Taxable: Full	XT	10,740,800	1.345634%	\$ 144,532
New Construction Commercial Tax.: Excess Land	XU	386,200	1.088979%	\$ 4,206
		1,663,056,000		\$ 10,184,784