

THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

BY-LAW NO. 2019-044

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

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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. 5187 and 5188;

AND WHEREAS the 2019 levy for general purposes, for the Township of South Stormont has been set at \$6,831,865 with special area rates having been set at \$158,135 for Ingleside Sewer, \$257,027 for Long Sault Sewer, and \$1,936 for Eamers 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.

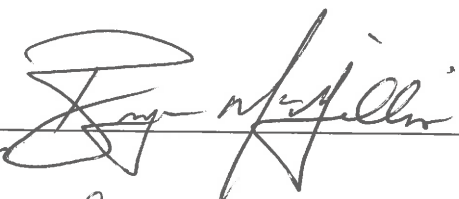
NOW THEREFORE Council of the Township of South Stormont enacts as follows:

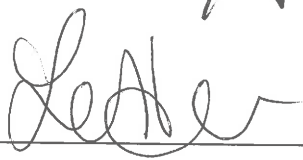
1. That the estimates and tax rates for the current year are as set forth in Schedule "A" attached to this by-law, and shall be levied upon each property class.
2. That the special area rates as set forth in Schedule "B" attached to this by-law shall be levied where applicable.
3. That the levy provided for in Schedules "A" and "B" shall be reduced by the amount of the interim levy for 2019.

4. 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.
5. 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 28<sup>th</sup> day of June, 2019, and the balance shall become due and payable on the 30<sup>th</sup> day of September, 2019.
6. That non-payment of the installment amount(s) on the due dates stated shall constitute default.
7. 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, 2019.
8. That on all taxes in default on January 1, 2020, interest shall be added at a rate of 1¼% per month or fraction thereof in which the default continues.
9. 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.
10. 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.
11. That taxes are payable by Canadian currency, cash, cheque or debit at the Township of South Stormont Municipal Office. In addition, payments may be made at most financial institutions; a transaction fee may be applicable.
12. 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 unless by certified cheque, bank draft or cash for one year. If, after the one year there is a second recurrence of two returned payments, payments may not be accepted indefinitely unless by certified cheque, bank draft or cash.

13. 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 12-month 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 due date. Two instances of returned payments in a 12-month 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 12-month period will result in removal from this payment plan. The appropriate service charge will apply in each instance.
14. That Schedule "A" and Schedule "B" attached hereto shall be and form part of this by-law.
15. That any by-law inconsistent with this by-law is hereby repealed.

READ and passed in open council, signed and sealed this 24<sup>th</sup> day of April, 2019.

  
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Mayor

  
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Clerk

**SCHEDULE "A" TO BY-LAW NO. 2019-044  
2019 Final Tax Rates**

Property Class	Tax Class	Tax Ratio	Current Assessment	Municipal Tax Rate	Municipal Tax Dollars	County Tax Rate	County Tax Dollars	Education Tax Rate	Education Tax Dollars	Total Tax Rates	Total Tax Dollars
Commercial PIL: Full	CF	1.634027	\$ 4,008,780	0.00730199	\$ 29,272	0.00946000	\$ 37,923	0.01290000	\$ 51,713	0.02966199	\$ 118,908
Commercial PIL: General	CG	1.634027	\$ 1,965,000	0.00730199	\$ 14,348	0.00946000	\$ 18,589	-	\$ -	0.01676199	\$ 32,937
Commercial Taxable: Full, Shared PIL	CH	1.634027	\$ 299,329	0.00730199	\$ 2,186	0.00946000	\$ 2,832	0.01290000	\$ 3,861	0.02966199	\$ 8,879
Commercial Taxable: Full	CT	1.634027	\$ 46,105,680	0.00730199	\$ 336,663	0.00946000	\$ 436,160	0.01290000	\$ 594,763	0.02966199	\$ 1,367,586
Commercial Taxable: Excess Land	CU	1.143819	\$ 782,241	0.00511140	\$ 3,998	0.00662200	\$ 5,180	0.01096500	\$ 8,577	0.02269840	\$ 17,756
Commercial Taxable: Vacant Land	CX	1.143819	\$ 564,311	0.00511140	\$ 2,884	0.00662200	\$ 3,737	0.01096500	\$ 6,188	0.02269840	\$ 12,809
Commercial PIL: General Vacant Land	CZ	1.143819	\$ 406,325	0.00511140	\$ 2,077	0.00662200	\$ 2,691	-	\$ -	0.01173340	\$ 4,768
Office Building Taxable: Full	DT	1.634027	\$ 894,825	0.00730199	\$ 6,534	0.00946000	\$ 8,465	0.01290000	\$ 11,543	0.02966199	\$ 26,542
Office Building Taxable: Excess Land	DU	1.143819	\$ 107,425	0.00511140	\$ 549	0.00662200	\$ 711	0.01096500	\$ 1,178	0.02269840	\$ 2,438
Exempt	E	-	\$ 39,318,621	-	\$ -	-	\$ -	-	\$ -	-	\$ -
Farmlands PIL: Full, Taxation of Province	FP	0.250000	\$ 30,925	0.00111718	\$ 35	0.00144700	\$ 45	0.00040250	\$ 12	0.00296668	\$ 92
Farmlands Taxable: Full	FT	0.250000	\$ 144,225,776	0.00111718	\$ 161,126	0.00144700	\$ 208,695	0.00040250	\$ 58,051	0.00296668	\$ 427,871
Landfill PIL: Full	HF	1.444403	\$ 46,350	0.00645462	\$ 299	0.00836200	\$ 388	0.05908938	\$ 2,739	0.07390600	\$ 3,426
Industrial Taxable: Full, Shared PIL	IH	2.063433	\$ 26,400	0.00922088	\$ 243	0.01194600	\$ 315	0.01290000	\$ 341	0.03406688	\$ 899
Industrial Taxable: Vacant Land, Shared PIL	IJ	1.444030	\$ 56,675	0.00645295	\$ 366	0.00836200	\$ 474	0.01096500	\$ 621	0.02577995	\$ 1,461
Industrial Taxable: Excess Land, Shared PIL	IK	1.444030	\$ 12,000	0.00645295	\$ 77	0.00836200	\$ 100	0.01096500	\$ 132	0.02577995	\$ 309
Industrial Taxable: Full	IT	2.063433	\$ 6,019,415	0.00922088	\$ 55,504	0.01194600	\$ 71,908	0.01290000	\$ 77,650	0.03406688	\$ 205,063
Industrial Taxable: Excess Land	IU	1.444403	\$ 218,028	0.00645462	\$ 1,407	0.00836200	\$ 1,823	0.01096500	\$ 2,391	0.02578162	\$ 5,621
Industrial Taxable: Vacant Land	IX	1.444403	\$ 1,157,550	0.00645462	\$ 7,472	0.00836200	\$ 9,679	0.01096500	\$ 12,693	0.02578162	\$ 29,844
New Construction Industrial Taxable: Full	JT	2.063433	\$ 5,096,818	0.00922088	\$ 46,997	0.01194600	\$ 60,887	0.01030000	\$ 52,497	0.03146688	\$ 160,381
New Construction Industrial Taxable: Excess Land	JU	1.444403	\$ 1,018,865	0.00645462	\$ 6,576	0.00836200	\$ 8,520	0.00721000	\$ 7,346	0.02202662	\$ 22,442
Large Industrial Taxable: Full	LT	4.143248	\$ 8,118,125	0.01851497	\$ 150,307	0.02398800	\$ 194,738	0.01290000	\$ 104,724	0.05540297	\$ 449,768
Large Industrial Taxable: Excess Land	LU	2.900273	\$ 145,625	0.01296048	\$ 1,887	0.01679100	\$ 2,445	0.01096500	\$ 1,597	0.04071648	\$ 5,929
Multi-Residential: Taxable: Full	MT	1.000000	\$ 7,572,758	0.00446871	\$ 33,840	0.00579000	\$ 43,846	0.00161000	\$ 12,192	0.01186871	\$ 89,879
Pipeline Taxable: Full	PT	1.367866	\$ 59,593,068	0.00611260	\$ 364,268	0.00791900	\$ 471,918	0.01030000	\$ 613,809	0.02433160	\$ 1,449,994
Residential Taxable: Education Only	RD	-	\$ 88,750	-	\$ -	-	\$ -	0.00161000	\$ 143	0.00161000	\$ 143
Residential Taxable PIL: General	RG	1.000000	\$ 1,259,975	0.00446871	\$ 5,630	0.00579000	\$ 7,295	-	\$ -	0.01025871	\$ 12,926
Residential Taxable: Full, Shared PIL	RH	1.000000	\$ 2,287,725	0.00446871	\$ 10,223	0.00579000	\$ 13,246	0.00161000	\$ 3,683	0.01186871	\$ 27,152
Residential PIL: Full, Taxable Tenant of Province	RP	1.000000	\$ 308,000	0.00446871	\$ 1,376	0.00579000	\$ 1,783	0.00161000	\$ 496	0.01186871	\$ 3,656
Residential Taxable: Full	RT	1.000000	\$ 1,233,519,232	0.00446871	\$ 5,512,240	0.00579000	\$ 7,142,076	0.00161000	\$ 1,985,966	0.01186871	\$ 14,640,282
Managed Forest Taxable: Full	TT	0.250000	\$ 1,238,831	0.00111718	\$ 1,384	0.00144700	\$ 1,793	0.00040250	\$ 499	0.00296668	\$ 3,675
New Construction Commercial Taxable: Full	XT	1.634027	\$ 9,709,004	0.00730199	\$ 70,895	0.00946000	\$ 91,847	0.01030000	\$ 100,003	0.02706199	\$ 262,745
New Construction Commercial Tax.: Excess Land	XU	1.143819	\$ 261,499	0.00511140	\$ 1,337	0.00662200	\$ 1,732	0.00721000	\$ 1,885	0.01894340	\$ 4,954
			\$ 1,576,463,931		\$ 6,832,004		\$ 8,851,840		\$ 3,717,293		\$ 19,401,136

**SCHEDULE "B" TO BY-LAW NO. 2019-044  
2019 Final Special Area Rates**

<b>INGLESIDE SEWER</b>				
Property Class	Tax Class	Current Assessment	Tax Rate	Total Tax Dollars
Commercial PIL: Full	CF	\$ 236,000	0.00169098	\$ 399
Commercial PIL: Full, Shared PIL	CH	\$ 779	0.00169098	\$ 1
Commercial Taxable: Full	CT	\$ 6,024,973	0.00169098	\$ 10,188
Commercial Taxable: Excess Land	CU	\$ 112,990	0.00118368	\$ 134
Office Building Taxable: Full	DT	\$ 894,825	0.00169098	\$ 1,513
Office Building Taxable: Excess Land	DU	\$ 107,425	0.00118368	\$ 127
Industrial Taxable: Full, Shared PIL	IH	\$ -	0.00213560	\$ -
Industrial Taxable: Vacant Land, Shared PIL	IJ	\$ 37,650	0.00149468	\$ 56
Industrial Taxable: Full	IT	\$ 296,281	0.00213560	\$ 633
Industrial Taxable: Excess Land	IU	\$ 15,650	0.00149468	\$ 23
Industrial Taxable: Vacant Land	IX	\$ 9,400	0.00149468	\$ 14
Multi-Residential Taxable: Full	MT	\$ 3,103,000	0.00103469	\$ 3,211
Residential Taxable: Full, Shared PIL	RH	\$ 222,875	0.00103469	\$ 231
Residential Taxable: Full	RT	\$ 134,692,055	0.00103469	\$ 139,365
New Construction Commercial Taxable: Full	XT	\$ 1,325,000	0.00169098	\$ 2,241
		\$ 147,078,903		\$ 158,135

<b>LONG SAULT SEWER</b>				
Property Class	Tax Class	Current Assessment	Tax Rate	Total Tax Dollars
Commercial PIL: Full	CF	\$ 211,500	0.00168861	\$ 357
Commercial PIL: General	CG	\$ 1,682,750	0.00168861	\$ 2,842
Commercial Taxable: Full	CT	\$ 9,491,576	0.00168861	\$ 16,028
Commercial Taxable: Excess Land	CU	\$ 39,600	0.00118250	\$ 47
Commercial Taxable: Vacant Land	CX	\$ 304,200	0.00118250	\$ 360
Industrial Taxable: Full, Shared PIL	IH	\$ 14,100	0.00213323	\$ 30
Industrial Taxable: Excess Land, Shared PIL	IK	\$ 12,000	0.00149350	\$ 18
Industrial Taxable: Full	IT	\$ 890,202	0.00213323	\$ 1,899
Industrial Taxable: Excess Land	IU	\$ 27,641	0.00149350	\$ 41
Industrial Taxable: Vacant Land	IX	\$ 64,000	0.00149350	\$ 96
Large Industrial Taxable: Full	LT	\$ 1,912,025	0.00428302	\$ 8,189
Large Industrial Taxable: Vacant Unit/Excess Land	LU	\$ 9,975	0.00299764	\$ 30
Multi-Residential Taxable: Full	MT	\$ 4,469,758	0.00185061	\$ 8,272
Residential Taxable: Full, Shared PIL	RH	\$ 46,750	0.00103351	\$ 48
Residential PIL: Full, Taxable Tenant of Province	RP	\$ 308,000	0.00103351	\$ 318
Residential Taxable: Full	RT	\$ 201,810,454	0.00103351	\$ 208,573
New Construction Commercial Taxable: Full	XT	\$ 5,730,455	0.00168861	\$ 9,677
New Construction Commercial Taxable: Excess Land	XU	\$ 171,820	0.00118250	\$ 203
		\$ 227,196,806		\$ 257,027

<b>EAMERS CORNERS SEWER</b>				
Property Class	Tax Class	Current Assessment	Tax Rate	Total Tax Dollars
Commercial Taxable: Full	CT	\$ 3,855,675	0.00046978	\$ 1,811
Residential Taxable: Full	RT	\$ 434,350	0.00028681	\$ 125
		\$ 4,290,025		\$ 1,936