

THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

BY-LAW NO. 2020-050

BEING a by-law to levy and adopt the 2020 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. 5225 and 5226;

AND WHEREAS the 2020 levy for general purposes, for the Township of South Stormont has been set at \$7,391,214 with special area rates having been set and \$2,074 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 levy provided for in Schedule "A" shall be reduced by the amount of the interim levy for 2020.

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 2020 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 30th day of September, 2020 and the balance shall become due and payable on the 30th day of November, 2020.
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, 2020.
8. That on all taxes in default on January 1, 2021, 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 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.
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 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.

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 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.
14. That Schedule "A" 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 24th day of June, 2020



Mayor



Clerk

SCHEDULE "A" TO BY-LAW NO. 2020-050
2020 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	4,028,500	0.759368%	\$ 30,591	0.951900%	\$ 38,347	1.250000%	\$ 50,356	2.961268%	\$ 119,295
Commercial PIL: General	CG	1.634027	2,013,000	0.759368%	\$ 15,286	0.951900%	\$ 19,162	0.000000%	\$ -	1.711268%	\$ 34,448
Commercial Taxable: Full, Shared PIL	CH	1.634027	254,700	0.759368%	\$ 1,934	0.951900%	\$ 2,424	1.250000%	\$ 3,184	2.961268%	\$ 7,542
Commercial Taxable: Full	CT	1.634027	48,580,554	0.759368%	\$ 368,905	0.951900%	\$ 462,438	1.250000%	\$ 607,257	2.961268%	\$ 1,438,601
Commercial Taxable: Excess Land	CU	1.143819	851,400	0.531558%	\$ 4,526	0.666400%	\$ 5,674	1.250000%	\$ 10,643	2.447958%	\$ 20,842
Commercial Taxable: Vacant Land	CX	1.143819	518,800	0.531558%	\$ 2,758	0.666400%	\$ 3,457	1.250000%	\$ 6,485	2.447958%	\$ 12,700
Commercial PIL: General Vacant Land	CZ	1.143819	396,200	0.531558%	\$ 2,106	0.666400%	\$ 2,640	1.250000%	\$ 4,953	2.447958%	\$ 9,699
Office Building Taxable: Full	DT	1.634027	908,100	0.759368%	\$ 6,896	0.951900%	\$ 8,644	1.250000%	\$ 11,351	2.961268%	\$ 26,891
Office Building Taxable: Excess Land	DU	1.143819	119,900	0.531558%	\$ 637	0.666400%	\$ 799	1.250000%	\$ 1,499	2.447958%	\$ 2,935
Exempt	E	-	42,416,300	0.000000%	\$ -	0.000000%	\$ -	0.000000%	\$ -	0.000000%	\$ -
Farmlands PIL: Full, Taxation of Province	FP	0.250000	36,000	0.116181%	\$ 42	0.145600%	\$ 52	0.038250%	\$ 14	0.300031%	\$ 108
Farmlands Taxable: Full	FT	0.250000	166,774,500	0.116181%	\$ 193,759	0.145600%	\$ 242,824	0.038250%	\$ 63,791	0.300031%	\$ 500,374
Landfill PIL: Full	HF	1.444403	48,300	0.671246%	\$ 324	0.841500%	\$ 406	5.908938%	\$ 2,854	7.421684%	\$ 3,585
Industrial Taxable: Full, Shared PIL	IH	2.063433	25,700	0.958923%	\$ 246	1.202100%	\$ 309	1.250000%	\$ 321	3.411023%	\$ 877
Industrial Taxable: Vacant Land, Shared PIL	IJ	1.444030	57,000	0.671073%	\$ 383	0.841500%	\$ 480	1.250000%	\$ 713	2.762573%	\$ 1,575
Industrial Taxable: Excess Land, Shared PIL	IK	1.444030	12,000	0.671073%	\$ 81	0.841500%	\$ 101	1.250000%	\$ 150	2.762573%	\$ 332
Industrial Taxable: Full	IT	2.063433	6,202,300	0.958923%	\$ 59,475	1.202100%	\$ 74,558	1.250000%	\$ 77,529	3.411023%	\$ 211,562
Industrial Taxable: Excess Land	IU	1.444403	183,400	0.671246%	\$ 1,231	0.841500%	\$ 1,543	1.250000%	\$ 2,293	2.762746%	\$ 5,067
Industrial Taxable: Vacant Land	IX	1.444403	1,131,400	0.671246%	\$ 7,594	0.841500%	\$ 9,521	1.250000%	\$ 14,143	2.762746%	\$ 31,258
New Construction Industrial Taxable: Full	JT	2.063433	6,453,700	0.958923%	\$ 61,886	1.202100%	\$ 77,580	0.980000%	\$ 63,246	3.141023%	\$ 202,712
New Construction Industrial Taxable: Excess Land	JU	1.444403	1,029,600	0.671246%	\$ 6,911	0.841500%	\$ 8,664	0.980000%	\$ 10,090	2.492746%	\$ 25,665
Large Industrial Taxable: Full	LT	4.143248	8,695,100	1.925458%	\$ 167,421	2.413800%	\$ 209,882	1.250000%	\$ 108,689	5.589258%	\$ 485,992
Large Industrial Taxable: Excess Land	LU	2.900273	155,900	1.347821%	\$ 2,101	1.689600%	\$ 2,634	1.250000%	\$ 1,949	4.287421%	\$ 6,684
Multi-Residential: Taxable: Full	MT	1.000000	7,548,000	0.464722%	\$ 35,077	0.582600%	\$ 43,975	0.153000%	\$ 11,548	1.200322%	\$ 90,600
Pipeline Taxable: Full	PT	1.367866	61,629,000	0.635677%	\$ 391,762	0.796900%	\$ 491,122	0.980000%	\$ 603,964	2.412577%	\$ 1,486,847
Residential Taxable PIL: General	RG	1.000000	1,388,300	0.464722%	\$ 6,452	0.582600%	\$ 8,088	0.000000%	\$ -	1.047322%	\$ 14,540
Residential Taxable: Full, Shared PIL	RH	1.000000	2,361,100	0.464722%	\$ 10,973	0.582600%	\$ 13,756	0.153000%	\$ 3,612	1.200322%	\$ 28,341
Residential PIL: Full, Taxable Tenant of Province	RP	1.000000	308,000	0.464722%	\$ 1,431	0.582600%	\$ 1,794	0.153000%	\$ 471	1.200322%	\$ 3,697
Residential Taxable: Full	RT	1.000000	1,275,968,013	0.464722%	\$ 5,929,704	0.582600%	\$ 7,433,790	0.153000%	\$ 1,952,231	1.200322%	\$ 15,315,725
Managed Forest Taxable: Full	TT	0.250000	1,600,933	0.116181%	\$ 1,860	0.145600%	\$ 2,331	0.038250%	\$ 612	0.300031%	\$ 4,803
New Construction Commercial Taxable: Full	XT	1.634027	10,114,800	0.759368%	\$ 76,809	0.951900%	\$ 96,283	0.980000%	\$ 99,125	2.691268%	\$ 272,216
New Construction Commercial Tax.: Excess Land	XU	1.143819	386,200	0.531558%	\$ 2,053	0.666400%	\$ 2,574	0.980000%	\$ 3,785	2.177958%	\$ 8,411
			1,652,196,700		\$ 7,391,214		\$ 9,265,852		\$ 3,716,857		\$ 20,373,923

EAMERS CORNERS SEWER			
Property Class	Tax Class	Current Assessment	Total Tax Dollars
Commercial Taxable: Full	CT	\$ 4,147,200	\$ 1,948.27
Residential Taxable: Full	RT	\$ 437,800	\$ 125.57
		\$ 4,585,000	\$ 2,073.84