

THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

BY-LAW NO. 2024-081

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 2025.

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 2024 annualized assessment for tax year 2025 to meet the financial obligations of the municipality.

NOW THEREFORE

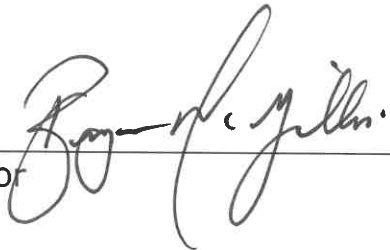
Council of the Township of South Stormont hereby enacts as follows:

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. 2024-018 of the Corporation of the Township of South Stormont, and By-law No. 5434 and 5435 of the United Counties of Stormont, Dundas and Glengarry, passed in 2024, and of the taxes levied for education purposes as set by the Province of Ontario for the 2024 tax year. These rates are provided for in Schedule "A" attached to this By-law.
2. That the Treasurer shall use 2024 annualized assessments which consist of the 2024 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, 2025, and the balance of the interim tax levy shall become due and payable on the 30th day of May, 2025.

4. That on all taxes which are in default on the first day after the due date, a penalty of 1¼ percent shall be added and thereafter interest of 1¼ 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 18th day of December, 2024.

Mayor



D/Clerk



Schedule "A"
2025 Interim Tax Rate

Property Class	Tax Class	2025 Municipal Interim Rate
Commercial PIL (Full)	CF	0.00457957
Commercial PIL (General)	CG	0.00457957
Commercial Taxable (Full, Shared)	CH	0.00457957
Commercial Taxable	CT	0.00457957
Commercial Excess Land	CU	0.00320570
Commercial Vacant Land	CX	0.00320570
Commercial PIL (General Vacant Land)	CZ	0.00320570
Office building taxable	DT	0.00457957
Office building taxable: excess land	DU	0.00320570
Exempt	E	0.00000000
Farm PIL (Tenant of Province)	FP	0.00070066
Farmland	FT	0.00070066
Parking Lot Taxable: Full	GT	0.00457957
Landfill PIL	HF	0.00404812
Industrial PIL (Full, Shared PIL)	IH	0.00578303
Industrial PIL Vacant Land (Shared)	IJ	0.00404812
Industrial PIL Excess Land (Shared)	IK	0.00404812
Industrial Occupied	IT	0.00578303
Industrial Excess Land	IU	0.00404812
Industrial Vacant Land	IX	0.00404812
Large Industrial Taxable	LT	0.01161197
Large Industrial Excess Land	LU	0.00812838
Multi-Residential	MT	0.00280263
New Multi-Residential	NT	0.00280263
Pipelines	PT	0.00383362
Residential PIL (General)	RG	0.00280263
Residential PIL (Shared PIL -Full)	RH	0.00280263
Residential PIL (Tenant of Province)	RP	0.00280263
Residential and Farm	RT	0.00280263
Managed Forests	TT	0.00070066

Eamers Corners Sewer		
Property Class	Tax Class	2025 Interim Rate
Commercial Taxable	CT	0.00028331
Residential and Farm	RT	0.00017297