

THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

BY-LAW NO. 2022-002

<u>BEING</u>	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 2022.
<u>WHEREAS</u>	the <i>Municipal Act, 2001</i> , c. 25 s. 5 (1) provides that the powers of a municipal corporation are to be exercised by its council;
<u>AND WHEREAS</u>	the <i>Municipal Act, 2001</i> , 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;
<u>AND WHEREAS</u>	the <i>Municipal Act, 2001</i> , 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;
<u>AND WHEREAS</u>	the <i>Municipal Act 2001</i> , 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;
<u>AND WHEREAS</u>	the <i>Municipal Act, 2001</i> , 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;
<u>AND WHEREAS</u>	the <i>Municipal Act, 2001</i> , 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;
<u>AND WHEREAS</u>	the <i>Municipal Act 2001</i> , 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 2021 annualized assessment for tax year 2022 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. 2021-052 of the Corporation of the Township of South Stormont, and By-law No. 5284 and 5285 of the United Counties of Stormont, Dundas and Glengarry, passed in 2021, and of the taxes levied for education purposes as set by the Province of Ontario for the 2021 tax year. These rates are provided for in Schedule "A" attached to this By-law.
2. That the Treasurer shall use 2021 annualized assessments which consist of the 2021 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, 2022, and the balance of the interim tax levy shall become due and payable on the 31st day of May, 2022.

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 12th day of JANUARY, 2022.

Mayor

Clerk

SCHEDULE "A" TO BY-LAW NO. 2022-XX
2022 INTERIM TAX RATES

Description		Interim Tax Rate
Commercial Payment in Lieu: Full	CF	1.4841580%
Commercial Payment in Lieu: General	CG	0.8591580%
Commercial Taxable: Full, Shared Payment in Lieu	CH	1.4841580%
Commercial Taxable: Full	CT	1.2991580%
Commercial Taxable: Excess Land	CU	1.0413956%
Commercial Taxable: Vacant Land	CX	1.0413956%
Commercial Payment in Lieu: General, Vacant Land	CZ	0.6013960%
Office Building Taxable: Full	DT	1.2991580%
Office Building Taxable: Excess Land	DU	1.0413956%
Exempt	E	0.0000000%
Farm Payment in Lieu: Full, Taxable Tenant of Province	FP	0.1505899%
Farm Taxable: Full	FT	0.1505899%
Landfill Payment in Lieu: Full	HF	3.7139507%
Industrial Taxable: Full, Shared Payment in Lieu	IH	1.7099310%
Industrial Taxable: Vacant Land, Shared Payment in Lieu	IJ	1.3843934%
Industrial Taxable: Excess Land, Shared Payment in Lieu	IK	1.3843934%
Industrial Taxable: Full	IT	1.5249310%
Industrial Taxable: Excess Land	IU	1.1994817%
Industrial Taxable: Vacant Land	IX	1.1994817%
Industrial (New Construction) Taxable: Full	JT	1.5249310%
Industrial (New Construction) Taxable: Excess Land	JU	1.1994817%
Large Industrial Taxable: Full	LT	2.6184890%
Large Industrial Taxable: Excess Land	LU	1.9649272%
Multi-Residential Taxable: Full	M T	0.6023095%
Pipeline Taxable: Full	PT	1.1592185%
Residential Payment in Lieu: General	RG	0.5258095%
Residential Taxable: Full, Shared Payment in Lieu	RH	0.6023095%
Residential Payment in Lieu: Full, Taxable Tenant of Province	RP	0.6023095%
Residential Taxable: Full	RT	0.6023095%
Managed Forests Taxable: Full	TT	0.1505899%
Commercial (New Construction) Taxable: Full	XT	1.2991580%
Commercial (New Construction) Taxable: Excess Land	XU	1.0413956%