

The Corporation of The Township Of North Frontenac

By-law # 25-20

Being a By-law to Provide for the Adoption of the Estimates for the Sums required during the year 2020 for the purposes of the Township of North Frontenac and to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2020.

Whereas pursuant to Section 290(1) of the Municipal Act, 2001 S.O. 2001, Chapter 25 and amendments thereto, the Township of North Frontenac shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the municipality;

And Whereas pursuant to Section 312(2) of the Municipal Act, 2001 S.O. 2001, Chapter 25, and amendments thereto, the Township of North Frontenac shall pass a By-law levying a separate Tax Rate, as specified in the By-law, on the assessment in each property class in the Township of North Frontenac rateable for local municipality purposes;

And Whereas all property assessment rolls on which the 2020 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, chapter A.31, and amendments thereto, subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

And Whereas the "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment," "Pipeline Assessment", "Farmlands Assessment", and "Managed Forests Assessment" and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

And Whereas the County tax rate, tax ratios and tax rate reductions for prescribed property subclasses are established by the County of Frontenac;

And Whereas the province wide rate for the education portion for property taxes is set annually per O.Reg. 400-98: Tax Matters - Tax rates for School Purposes under Education Act, R.S.O. 1990, c.E.2 as amended;

And Whereas the Municipal Act, 2001 S.O. 2001, Chapter 25, Section 342, 345, 346, and 347, as amended, authorizes Council to establish due dates, penalties for non-payment of taxes, installments, payment into bank, and acceptance of part payments and disposition of part payments.

Now therefore the Council of the Corporation of the Township Of North Frontenac hereby enacts as follows:

That the levy for municipal purposes be set at \$6,197,558 for the year 2020.

And That the following Municipal Tax Rates be and there are hereby adopted to be applied against the whole of the assessment for real property in the following classes:

<u>2020 Rate</u>	<u>Assessed Value of</u>
0.00673880	Residential/Multi Residential
0.00168470	Farmland/Management Forest
0.00673880	Commercial Occupied
0.00471716	Commercial Vacant/Excess Land
0.00673880	Industrial Occupied
0.00438022	Industrial Vacant/Excess Land
0.00673880	Industrial New Construction
0.00673880	Commercial New Construction
0.00471716	Commercial New Construction/Excess Land
0.00168470	Industrial – Small Scale on Farm Business

And That for payments-in-lieu of taxes due to the Corporation of the Township of North Frontenac, the actual amount due to the Corporation of the Township of North Frontenac shall be based on the assessment roll and the tax rates for the year 2020;

And That every owner of land within the Residential, Commercial, Industrial, Farmland and Management Forest Class, shall be levied according to the County, Education and Municipal Tax Rates and such tax shall become due and payable in two installments as follows:

50% of the final levy shall become due and payable on the 28th day of August 2020 and the balance of the final levy shall become due and payable on the 29th day of October 2020 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.

And That on all taxes that are levied, which are in default after the due date of any installment thereof, a penalty of 1.25% of the amount due and unpaid on the first day of default shall be imposed and thereafter a penalty of 1.25% per month shall be added on the 1st day of each and every month the default continues, until December 31, 2020.

And That on all taxes in default on January 1st, 2021, interest shall be added at the rate of 1.25% per month for each month in which the default continues.

And That penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy. All penalties and interest are to be collected first and the principle will be applied to the rates payable as taxes.

And That monthly Tax Arrears Notices shall not be sent if the balance outstanding is less than five dollars (\$5.00).

And That the Treasurer shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the Treasurer to send the bill to another address, in which case it shall be sent to that address. The Treasurer may send a tax bill to the taxpayer electronically in the manner specified by the municipality, if the taxpayer has chosen to receive the tax bill in that manner.

And That taxes shall be payable to The Corporation of the Township of North Frontenac by cheque (mailed or in person); cash or Debit Card (in person) and paid into the office of the Treasurer, 6648 Road 506, Plevna, Ontario K0H 2M0. Via telebanking or Internet banking systems with major specified banks (including online Credit Card Payments for property taxes only).

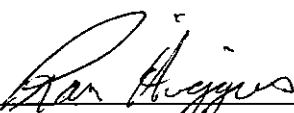
And That payments made in U.S. funds shall be credited at par, meaning no exchange will be paid as payments are accepted in Canadian Funds only.

And That all resolutions, By-laws or parts of By-laws which are contrary to or inconsistent with this By-law are hereby repealed.

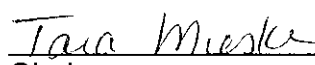
And That this By-law shall come into full force and effect from and after its passing.

Read a first and second time, this 20th day of March, 2020.

Read a third and final time and passed this 20th day of March, 2020.



Mayor



Clerk