

The Corporation of The Township of North Frontenac

**By-law # 21-23**

**Being a By-law to Provide for the Adoption of the Estimates for the Sums required during the year 2023 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 2023.**

**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 Bylaw 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 2023 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:**

- 1. That**, for the year 2023, the tax rates to be applied to the taxable assessment of North Frontenac Township be set out in Schedule 'A', attached hereto.
- 2. That** the levy for municipal purposes be set at \$6,785,257 for the year 2023.

**3. 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 2023;

**4. 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 29th day of August 2023;
- The balance of the final levy shall become due and payable on the 27<sup>th</sup> day of October 2023;
- Non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.

**5. 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 1<sup>st</sup> day of each and every month the default continues, until December 31, 2023.

**6. That** on all taxes in default on January 1<sup>st</sup>, 2024, interest shall be added at the rate of 1.25% per month for each month in which the default continues.

**7. 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.

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

**9. 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.

**10. 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; or via telebanking or Internet banking systems with major specified banks (including online Credit Card Payments for property taxes only).

**11. 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 17<sup>th</sup> day of March, 2023.

**Read** a third and final time and passed this 17<sup>th</sup> day of March, 2023.

Mayor \_\_\_\_\_

Clerk \_\_\_\_\_

<b>Township of North Frontenac</b>					
<b>2023 Taxation Year</b>					
<b>TAX RATES</b>					
		<b>BASED ON \$ 6,785,257 TO BE RAISED FOR MUNICIPAL TAXATION</b>			
<b>CLASS</b>	<b>DESCRIPTION</b>	<b>MUNICIPAL</b>	<b>COUNTY</b>	<b>EDUCATION</b>	<b>TOTAL</b>
CT	Commercial	0.00720300	0.00208073	0.00880000	0.01808373
CU	Commercial (Excess Land)	0.00504210	0.00145651	0.00880000	0.01529861
CX	Commercial (Vacant Land)	0.00504210	0.00145651	0.00880000	0.01529861
XT	Commercial New Construction	0.00720300	0.00208073	0.00880000	0.01808373
XU	Commercial New Construction (Excess)	0.00504210	0.00145651	0.00880000	0.01529861
CO	Commercial - On Farm Business 2	0.00720300	0.00208073	0.00880000	0.01808373
FT	Farmlands	0.00180075	0.00052018	0.00038250	0.00270343
IT	Industrial	0.00720300	0.00208073	0.00880000	0.01808373
IX	Industrial (Vacant Land)	0.00468195	0.00135247	0.00880000	0.01483442
JT	Industrial New Construction	0.00720300	0.00208073	0.00880000	0.01808373
J7	Industrial - Small Scale on Farm Business	0.00180075	0.00052018	0.00220000	0.00452093
RT	Residential/Farm	0.00720300	0.00208073	0.00153000	0.01081373
TT	Managed forest	0.00180075	0.00052018	0.00038250	0.00270343
<b>EXAMPLE BASED ON \$100,000 RESIDENTIAL ASSESSMENT</b>					
		<b>MUNICIPAL</b>	<b>COUNTY</b>	<b>EDUCATION</b>	<b>TOTAL</b>
<b>2022-2023</b>	<b>DOLLAR INCREASE/DECREASE</b>	<b>\$20.86</b>	<b>\$14.56</b>	<b>\$0.00</b>	<b>\$35.42</b>
	<b>% INCREASE/DECREASE</b>	<b>2.98%</b>	<b>7.52%</b>	<b>0.00%</b>	<b>3.39%</b>
	2023	\$720.30	\$208.07	\$153.00	\$1,081.37
	2022	\$699.44	\$193.51	\$153.00	\$1,045.95