

**THE CORPORATION OF THE
MUNICIPALITY OF TEMAGAMI**

BY-LAW No. 21-1552

**Being a by-law to strike rates of taxation for the Municipality of Temagami the year
2021 and to provide for the payment of taxes by instalments.**

WHEREAS Section 312(2) of the Municipal Act, S.O. 2001, c25 as amended, provides that for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 342 (1) of the Municipal Act, S.O. 2001, c25 as amended, provides that a local municipality may pass by-laws providing for: (a) the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due; and (b) alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause (a) to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS the Municipal Act defines “general local municipality levy” as the amount the local municipality decided to raise in its budget for the year under section 290 on all rateable property in the local municipality;

AND WHEREAS the Council of the Corporation of the Municipality of Temagami has, passed By-law 21-1551 to adopt the estimates of the Municipality the sums to be raised for the year in accordance with Section 290 of the Act;

AND WHEREAS the money estimated by said by-law to be levied by taxation for general municipal purpose and Payments in Lieu of taxes is \$4,019,861

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 as amended (Herein after referred to as the “*Assessment Act*”) 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”, “Farmland 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 tax ratios on the aforementioned property for the 2021 taxation year have been set out in By-law No. 21-1543 of the Municipality of Temagami;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, chapter A. 31, as amended and Regulations thereto;

AND WHEREAS it is necessary for the Council of the Municipality of Temagami pursuant to the *Municipal Act* to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Municipality of Temagami the estimates of all sums required for the purposes of the Corporation;

AND WHEREAS the “Commercial Assessment”, “Industrial Assessment” and “Pipeline 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 those tax rates on the aforementioned “Commercial Assessment”, “Industrial Assessment” and “Pipeline Assessment” and the applicable subclasses have been calculated pursuant to the provisions of the *Municipal Act* R.S.O. 2001, c 25, as amended, and the provisions of the *Education Act* in the manner set out herein;

AND WHEREAS Section 398 (2) of the *Municipal Act*, S.O. 2001, c25 as amended, authorizes the treasurer of a local municipality to add fees and charges imposed by the municipality to the tax roll for properties in the local municipality and collect them in the same manner as municipal taxes:

NOW THEREFORE the Council of the Corporation of the Municipality of Temagami hereby enacts that:

1. The tax rates for 2021 for municipal and education purposes are hereby set as follows:

<u>Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Total Tax Rate</u>
Residential	0.00795632	0.00153000	0.00948632
Multi-Residential	0.01645415	0.00153000	0.01798415
Commercial	0.00977702	0.00880000	0.01857702
Commercial Excess Land	0.00684391	0.00880000	0.01564391
Commercial Vacant Land	0.00684391	0.00880000	0.01564391
Industrial	0.00676267	0.00880000	0.01556267
Industrial Vacant Land	0.00439574	0.00880000	0.01319574
Industrial Excess Land	0.00439574	0.00880000	0.01319574
Pipelines	0.00770734	0.00880000	0.01650734

2. It is hereby authorized that the sewer and water rates and all other rates payable as taxes be added to the Collector’s Roll; and

3. Every owner of land shall be taxed accordingly to the tax rates in this by-law and such tax shall become due and payable in 2 instalments as follows: 50 percent of the final levy shall become due and payable on the date stipulated on the final tax billing notice, which shall be at least 21 days following the date of mailing of the tax bills; the second due date shall be stipulated on the final tax billing notice; and

4. Notwithstanding item 3 above, the Treasurer of the Corporation of the Municipality of Temagami is hereby authorized to accept payments based on monthly payment plans; and
5. Amounts required to be levied and collected by this By-law shall be reduced by the amounts levied and collected by the Interim tax levy as authorized by By-law No. 21-1538 of the Corporation of the Municipality of Temagami; and
6. The Treasurer of the Corporation of the Municipality of Temagami shall mail or cause to be mailed to the address of the residence or place of business of each property or person, a notice specifying the amount of taxes payable by such persons pursuant to the provisions of this by-law, and
7. The taxes payable pursuant to this by-law shall be paid into the office of the Treasurer for the Corporation of the Municipality of Temagami on or before the respective dates herein before set forth; and
8. The Treasurer is hereby authorized to accept part payment from time to time, on account, of any taxes which have become due pursuant to this by-law.
9. In default of payment of the full amount of any taxes by the respective due dates, a percentage charge, of 1¼ % 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. In addition, interest charges in the amount of 1¼ % per month, or 15% per annum, shall be levied on unpaid taxes in the manner established by section 345 of the *Municipal Act*; and
10. If any section or portion of this by-law is found by a Court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the Municipality of Temagami that all remaining sections and portions of this by-law continue in force and effect; and
11. That the Clerk of the Municipality of Temagami is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the by-law and schedule, after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.

READ a first time this 15th day of April, 2021.

READ a second and third time and finally passed this 15th day of April, 2021.

Mayor

Clerk