

**The Corporation of The Township of Adjala-Tosorontio**

**By-Law 2024 - 033**

**A By-law to Establish Municipal Rates and Tax Ratios for the Year 2024 and to provide for the Collection of Interest and to Repeal By-Law 2023-55**

**WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 290, as amended provides that a local municipality shall, in each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

**AND WHEREAS** the *Municipal Act*, 2001, Chapter 25, provides for the method of assessment and the levying of property taxes by upper and lower tier municipalities;

**AND WHEREAS** the *Assessment Act*, 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment and provides for alterations to the Collector's Roll;

**AND WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 308, provides that upper tier municipalities shall establish a single tax ratio for each property class for the upper tier and its lower tier municipalities;

**AND WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 311(2), provides that an upper tier municipality shall pass a by-law directing its lower tier municipalities to levy a separate tax rate on the assessment in each property class in the lower tier municipality rateable for upper tier purposes;

**AND WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 311(13), provides that the amount to be raised by each lower tier municipality shall be paid to the upper tier municipality in instalments;

**AND WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 329, contains the rules governing the limit on CVA-related tax increases for commercial, industrial and multi-residential properties;

**AND WHEREAS** the *Municipal Act*, 2001, Chapter 25, section 341, provides for the levying of tax rates on assessment added, after a by-law is passed, to the collector's roll for the current year that was not on the assessment roll upon which the tax rates are levied;

**AND WHEREAS** the *Municipal Act*, 2001, authorizes municipalities to pass a by-law to collect penalty and interest on payments in default;

**AND WHEREAS** the County of Simcoe adopted By-law 7069-24 on April 9, 2024 to establish County Rates and Tax Ratios for the year 2024 and to provide for the collection of interest and paying of interest on instalments;

**AND WHEREAS** the *Education Act*, 1990, Chapter E.2, section 257.7(1) provides for the levying of taxes for school purposes;

**NOW THEREFORE** the Council of The Corporation of The Township of Adjala-Tosorontio ENACTS AS FOLLOWS:

### **SHORT TITLE**

This By-law shall be known as the 2024 Final Tax Rates and Ratio Levying By-Law.

### **ESTABLISHING 2024 MUNICIPAL TAX RATES**

#### **BUDGET**

1. THAT the tax rates to be levied against the assessment of property in their respective property classes be based upon the total adopted 2024 budget for County, Education and Township purposes as follows:

County of Simcoe	\$ 7,134,675
Education	\$ 4,611,649
Township of Adjala-Tosorontio	\$ 9,320,327

### **ESTABLISHING 2024 TAX RATIOS**

2. THAT as outlined in the 2024 County of Simcoe adopted By-law 7069-24, the tax ratio means the ratio that the tax rate for each property class is to the tax rate for the residential/farm property class, within the allowable range.
3. THAT the tax ratios as established are to be utilized for both upper tier and lower tier purposes.

### **ESTABLISHING TAX RATE REDUCTIONS**

4. THAT as outlined in the 2024 County of Simcoe adopted By-law 7069-24, the tax rate reduction applied for county and municipal purposes for:
  - a) The first subclass of farmland awaiting development in the residential/farm property class by 25%;
  - b) For the first subclass of farmland awaiting development in all other classes by the percentage required so that the tax rate matches the tax rate for the first subclass in the residential/farm property class; and
  - c) For the second subclass of farmland awaiting development for all other property classes by 0%;

5. THAT the tax rates that would otherwise be levied for municipal purposes for Small-Scale On-Farm Business Subclasses set out in Section 22 of Ontario Regulation 282/98 made under the Assessment Act shall be reduced as follows:

d) For the first and second industrial subclasses, by 75%;

e) For the first and second commercial subclasses by 75%.

6. THAT in accordance with Subsection 313(1.3) of the Municipal Act no tax rate reductions shall be applied to the vacant or excess land subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the Assessment Act.

### 2024 Municipal Tax Rates

7. THAT the following tax rates be levied on the assessment in the lower tier municipalities rateable for municipal purposes to reach the 2024 levy requirement of \$9,320,327:

2024 Municipal Levy	RTC-RTQ	2024 CVA	Class Tax Rate	2024 Levy Required
Residential & Farm	RT	2,118,984,132	0.00391248	\$ 8,290,488.24
Residential PIL Full	RF	1,662,000	0.00391248	\$ 6,502.55
Residential PIL General	RG	11,801,900	0.00391248	\$ 46,174.73
Res/Farm Farmland Awaiting Development I	R1	0.00	0.00293436	\$ -
Multi-Residential	MT	0.00	0.00391248	\$ -
Commercial	CT	42,347,750	0.00478223	\$ 202,516.57
Commercial PIL Full	CF	56,705,300	0.00478223	\$ 271,177.63
Commercial PIL General	CG	548,100	0.00478223	\$ 2,621.14
Commercial vacant bldg. excess land	CU	916,122	0.00478223	\$ 4,381.10
Commercial vacant land	CX	654,700	0.00478223	\$ 3,130.92
Commercial On Farm Business	C7	14500.00	0.00119556	\$ 17.34
Landfill PIL Full	HF	732,200	0.00391248	\$ 2,864.72
Industrial	IT	9,311,700	0.00466564	\$ 43,445.04
Industrial Full Shared PIL	IH	376,200	0.00466564	\$ 1,755.21
Industrial: Excess shared PIL	IK	74,800	0.00466564	\$ 348.99
Industrial vacant	IX	2,358,900	0.00466564	\$ 11,005.77
Industrial excess	IU	952,800	0.00466564	\$ 4,445.42
Industrial On Farm Business	I7	50,000	0.00116641	\$ 58.32
Industrial On Farm Business	I0	17,700	0.00116641	\$ 20.65
Pipelines	PT	4,120,000	0.00507292	\$ 20,900.45
Farmlands	FT	386,814,296	0.00097812	\$ 378,351.04
Managed Forests	TT	30,795,000	0.00097812	\$ 30,121.22
<b>Totals</b>		<b>2,669,238,100</b>		<b>\$ 9,320,327.04</b>
Exempt	E	53,134,300		
<b>Total Assessment</b>		<b>2,722,372,400</b>		

## TAX RATES FOR SCHOOL PURPOSES

8. THAT the following tax rates be levied on the assessment in the lower tier municipalities rateable for school purposes to reach the 2024 levy requirement of \$ 4,611,649.

### 2024 Education Tax Rates

2024 Municipal Levy	RTC-RTQ	2024 CVA	Class Tax Rate	2024 Levy Required
Residential & Farm	RT	2,118,984,132	0.00153000	\$ 3,242,045.72
Residential PIL Full	RF	1,662,000	0.00153000	\$ 2,542.86
Residential PIL General	RG	11,801,900	0.00000000	\$ -
Res/Farm Farmland Awaiting Development I	R1	0.00	0.00114750	\$ -
Multi-Residential	MT	0.00	0.00153000	\$ -
Commercial	CT	42,347,750	0.00880000	\$ 372,660.20
Commercial PIL Full	CF	56,705,300	0.00980000	\$ 555,711.94
Commercial PIL General	CG	548,100	0.00000000	\$ -
Commercial vacant bldg. excess land	CU	916,122	0.00880000	\$ 8,061.87
Commercial vacant land	CX	654,700	0.00880000	\$ 5,761.36
Commercial On Farm Business	C7	14500	0.00220000	\$ 31.90
Landfill PIL Full	HF	732,200	0.00980000	\$ 7,175.56
Industrial	IT	9,311,700	0.00880000	\$ 81,942.96
Industrial Full Shared PIL	IH	376,200	0.01250000	\$ 4,702.50
Industrial: Excess shared PIL	IK	74,800	0.01250000	\$ 935.00
Industrial vacant	IX	2,358,900	0.00880000	\$ 20,758.32
Industrial excess	IU	952,800	0.00880000	\$ 8,384.64
Industrial On Farm Business	I7	50,000	0.00220000	\$ 110.00
Industrial On Farm Business	I0	17,700	0.00220000	\$ 38.94
Pipelines	PT	4,120,000	0.00880000	\$ 36,256.00
Farmlands	FT	386,814,296	0.00038250	\$ 147,956.47
Managed Forests	TT	30,795,000	0.00038250	\$ 11,779.09
<b>Totals</b>		<b>2,669,238,100</b>		<b>\$ 4,506,855.33</b>
Exempt	E	53,134,300		
<b>Total Assessment</b>		<b>2,722,372,400</b>		

## TAX RATES FOR COUNTY PURPOSES

9. THAT the following tax rates be levied on the assessment in the lower tier municipalities rateable for county purposes to reach the 2024 levy requirement of \$7,134,675.

### 2024 County Tax Rates

2024 County Levy	RTC-RTQ	2024 CVA	Class Tax Rate	2024 Levy Required
Residential & Farm	RT	2,118,984,132	0.00299499	\$ 6,346,336.29
Residential PIL Full	RF	1,662,000	0.00299499	\$ 4,977.67
Residential PIL General	RG	11,801,900	0.00299499	\$ 35,346.57
Res/Farm Farmland Awaiting Development I	R1	0.00	0.00224624	\$ -
Multi-Residential	MT	0.00	0.00299499	\$ -
Commercial	CT	42,347,750	0.00366078	\$ 155,025.80
Commercial PIL Full	CF	56,705,300	0.00366078	\$ 207,585.63
Commercial PIL General	CG	548,100	0.00366078	\$ 2,006.47
Commercial vacant bldg. excess land	CU	916,122	0.00366078	\$ 3,353.72
Commercial vacant land	CX	654,700	0.00366078	\$ 2,396.71
Commercial On Farm Business	C7	14500.00	0.00091519	\$ 13.27
Landfill PIL Full	HF	732,200	0.00299499	\$ 2,192.93
Industrial	IT	9,311,700	0.00357153	\$ 33,257.02
Industrial Full Shared PIL	IH	376,200	0.00357153	\$ 1,343.61
Industrial: Excess shared PIL	IK	74,800	0.00357153	\$ 267.15
Industrial vacant	IX	2,358,900	0.00357153	\$ 8,424.88
Industrial excess	IU	952,800	0.00357153	\$ 3,402.95
Industrial On Farm Business	I7	50,000	0.00089288	\$ 44.64
Industrial On Farm Business	I0	17,700	0.00089288	\$ 15.80
Pipelines	PT	4,120,000	0.00388330	\$ 15,999.20
Farmlands	FT	386,814,296	0.00074875	\$ 289,627.20
Managed Forests	TT	30,795,000	0.00074875	\$ 23,057.76
<b>Totals</b>		<b>2,669,238,100</b>		<b>\$ 7,134,675.28</b>
Exempt	E	53,134,300		
<b>Total Assessment</b>		<b>2,722,372,400</b>		

## FINAL TAX BILLING AND COLLECTION

10. THAT the Treasurer shall send a tax bill to every assessed property owner, at least twenty-one (21) days before any taxes shown on the bill are due as per Provincial Legislation. The tax bill will be sent to the assessed property owner(s) to the premises in respect to which the taxes are payable, unless the taxpayer directs the Treasurer in writing to send the bill to another address.
11. THAT taxes may be paid (1) in person at the municipality, (2) through banking institutions, (3) via online banking or (4) through the pre-authorized payment plan: monthly or on the instalment due date(s). (5) Online payments or telephone payment through our third-party payment platform (credit card). It is the property owner(s) responsibility to ensure payments are received on or before the due

dates. Failure to receive the tax bill does not waive any liability for payment of taxes or penalty and interest charges.

12. THAT the portion of the taxes for the year 2024 not already levied, including rates payable as taxes for all properties and all classifications except Commercial and Industrial, shall be due and payable in two instalments as follows:

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|----------------------------|--------------------|
| 1. Final Levy Instalment 1 | July 31, 2024      |
| 2. Final Levy Instalment 2 | September 27, 2024 |

Commercial and Industrial classification shall be due and payable as follows:

- |                            |                  |
|----------------------------|------------------|
| 1. Final Levy Instalment 1 | August 30, 2024  |
| 2. Final Levy Instalment 2 | October 31, 2024 |

13. THAT all taxes payable under the pre-authorized payment plan shall be due and payable:

- a) In two (2) instalments, each on the due date(s) for the quarterly pre-authorized payment plan;
- b) In ten (10) equal instalments on the 15<sup>th</sup> day of each calendar month, January through October 2024;

14. THAT the Treasurer of the Corporation of the Township of Adjala-Tosorontio be authorized to extend the Pre-Authorized Payment Plan beyond October 2024, if the need arises.

15. THAT the Treasurer of the Corporation shall add to the amount of all taxes due and unpaid and levied under the authority of this By-Law, a penalty charge equal to one and one-quarter (1.25%) per cent of such amount on the first day of the calendar month following the due date, and on the first day of each calendar month thereafter in which default continues. After the end of the year in which the taxes are levied and unpaid, statutory interest of one and one-quarter (1.25%) per cent per month will apply.

16. THAT to encourage and/or remind property owners that their tax accounts if not in good standing, arrears notices will be mailed at least four times annually to all taxpayers with outstanding balances over \$10.00. The *Municipal Act*, 2001, as amended, requires a statement must be sent on or before February 28<sup>th</sup> of each year to any property owner who has arrears on their respective tax account. The statement must be the balance at December 31<sup>st</sup>.

17. THAT the charge for the Ontario Provincial Police providing policing services within the Municipality be set at the rate of \$375.00 per residential unit and commercial/industrial properties and \$187.50 per vacant property as per the

Assessment Roll, for the taxation year and \$30.00 per trailer site as indicated within the Zoning By-law.

18. THAT the Municipal Property Assessment Corporation (MPAC) regularly provides additional assessment data on properties necessitating a Supplementary billing. The Township will bill and collect these additional (supplementary) assessments as soon as practical after receipt of the data from MPAC.

19. THAT By-law 2023-55 is hereby repealed, and this By-law shall supersede any corresponding by-laws of the Township of Adjala-Tosorontio which, through inadvertence, may not have been repealed.

### **ENACTMENT**

**THAT** the provisions of this By-law shall take full force and effect on the day of its passing on May 8, 2024.

**THAT** notwithstanding anything contrary to the rules of procedure, this By-law be introduced and read a first and second time and be considered read a third time and finally passed this 8th day of May, 2024.



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**Scott W. Anderson, Mayor**



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**Robin Reid, Clerk**