

BY-LAW 21-24

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Being a by-law to levy and collect
property taxes for the year 2021.

WHEREAS the Council of the Corporation of the Township of the North Shore has by By-Law 21-24 of the Township dated the 19th day of May 2021 prepared and adopted estimates of all sums required during the year for the purposes of the Municipality totaling \$896,402.97 pursuant to Section 290 of the Municipal Act, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*");

AND WHEREAS the total of sums required by taxation in the year 2021 shall be apportioned as follows, in accordance with Section 312 of the *Municipal Act*:

1. \$896,402.97 by the Municipality's General Local Levy.

AND WHEREAS all property assessment rolls on which the 2021 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A31, as amended (hereinafter referred to as the "*Assessment Act*");

AND WHEREAS Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the *Assessment Act*;

AND WHEREAS the Municipality is required to establish tax ratios pursuant to Section 308 of the *Municipal Act* for each prescribed Property Class;

AND WHEREAS the Municipality is required to establish tax rate reductions pursuant to Section 313 of the *Municipal Act* for each prescribed Property Subclass;

AND WHEREAS Section 312 of the *Municipal Act* provides for the establishment of tax rates to be levied for local municipal purposes;

AND WHEREAS the taxes for School purposes shall be levied, collected and administered by the Municipality in accordance with the Education Act, R.S.O. 1990, c.E.2, Ontario Regulation 400/98 made and most recently revised under that Act;

AND WHEREAS Part X of the *Municipal Act* provides for the issuance of tax bills and the collection and administration of tax amounts;

NOW THEREFORE, the Council of The Corporation of the Township of the North Shore **ENACTS AS FOLLOWS:**

In this by-law the following words shall be defined as:

"Collector" shall mean Township Treasurer, Deputy Treasurer, Tax Collector, Deputy Tax Collector or person designated by the Treasurer;


1. THAT for the taxation year 2021, the tax ratio for property in:
 - a) the residential property class is 1.000000;
 - b) the multi-residential property class is 1.100000;
 - c) the commercial property class is 1.100000;
 - d) the industrial property class is 1.100000;

- e) the farm property class is 0.250000; and
 - f) the managed forest property class is 0.250000.
2. THAT for the taxation year 2021 the Township shall levy on rateable property the Tax Rates set out in Schedule "A" attached hereto and forming part of this by-law in accordance with the following:
 - a) General Municipal Tax Rates shall be levied on **all** property rateable for Municipal purposes.
 3. THAT the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
 4. THAT the final tax levy to be billed and imposed under this by-law shall be paid in two installments due on the following dates:
 - a) 50% thereof on the 31st day of August 2021; and
 - b) The remainder thereof on the 29th day of October 2021.
 5. THAT all taxes levied under this by-law shall be payable into the hands of the Collector in accordance with the provisions of this by-law.
 6. THAT there shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default on the installment dates set out above in accordance with Section 345(2) of the *Municipal Act, 2001*. The penalty shall be one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due dates referred to above.
- THAT there shall be levied an interest charge pursuant to Section 345(3) of the *Municipal Act* of one and one quarter percent (1.25%) calculated on the first day of the next calendar month after default or non-payment of each installment levied pursuant to this by-law and a further one and one quarter percent (1.25 %) shall be levied on the unpaid installment on the first day of each calendar month thereafter for so long as the installment remains unpaid.
8. THAT the Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable.
 9. THAT the notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered on the tax bill under Section 343 of the *Municipal Act*.
 10. THAT the Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable

under this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.

11. THAT nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
12. THAT the Township Treasurer is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein;
13. THAT this by-law comes into force on the day it is passed.

Read a first, second and third time enacted and passed in Open Council on this 19th day of May, 2021.



Tony Moor, Mayor



Barbara Major, Interim Clerk

Rate Schedule	RTC/RTQ	General Rates	Education Rates	Combined Rates
<i>Taxable</i>				
Residential	RT	0.01230933	0.00153000	0.01383933
Managed Forest	TT	0.00307733	0.00038250	0.00345983
Multi-Residential	MT	0.01354026	0.00153000	0.01507026
Commercial Occupied	CT, DT, ST, XT	0.01354026	0.00880000	0.02234026
Commercial Excess/Vacant	CX, CU	0.00947818	0.00880000	0.01827818
Industrial Occupied	IT	0.01354026	0.00880000	0.02234026
Industrial Excess/Vacant	IX, IU	0.00880117	0.00880000	0.01760117
<i>Payment in Lieu</i>				
Residential (No Ed)	RG	0.01230933	0.00153000	0.01383933
Residential	RH, RP	0.01230933	0.00153000	0.01383933
Commercial Occupied	CF, CP, GF	0.01354026	0.00880000	0.02234026
Commercial (No Ed)	CG	0.01354026	0.00880000	0.02234026
Commercial Vacant	CJ, CR	0.00947818	0.00880000	0.01827818
Commercial Vacant (No Ed)	CZ	0.00947818	0.00880000	0.01827818
Industrial Occupied	IH	0.01354026	0.00880000	0.02234026
Industrial Excess/Vacant	IK, IR	0.00880117	0.00880000	0.01760117
Landfill	HF	0.01354026	0.00880000	0.02234026

2021 Tax Ratio Analysis

The North Shore Township, 5740

Using OPTA calculated rates on May 11, 2021 3:54PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2021 Tax Ratios

Taxable						
Class	CVA	2021 Tax Ratios	Municipal	Education	2021 Municipal Tax Rates	2021 Education Tax Rates
Residential	63,420,600	1.000000	780,665	97,034	0.01230933	0.00153000
Multi-residential	184,400	1.100000	2,497	282	0.01354026	0.00153000
Com. Occupied	2,250,100	1.100000	30,467	19,801	0.01354026	0.00880000
Com. Exc. Land	19,300	0.770000	183	170	0.00947818	0.00880000
Com. Vac. Land	982,600	0.770000	9,313	8,647	0.00947818	0.00880000
Ind. Occupied	2,114,200	1.100000	28,627	18,915	0.01354026	0.00880000
Ind. Exc. Land	127,500	0.715000	1,122	1,135	0.00880117	0.00880000
Ind. Vac. Land	72,000	0.715000	634	634	0.00880117	0.00880000
Landfills	0	1.100000	0	0	0.01354026	0.00880000
Pipelines	0	0.000000	0	0	0.00000000	0.00000000
Farm	0	0.250000	0	0	0.00307733	0.00038250
Managed Forests	417,900	0.250000	1,288	160	0.00307733	0.00038250
Total Taxable	69,588,600		854,794	146,777		
Payment in Lieu						
Residential	807,300	1.000000	9,937	80	0.01230933	0.00153000
Multi-residential	0	1.100000	0	0	0.01354026	0.00153000
Com. Occupied	956,300	1.100000	12,949	2,341	0.01354026	0.00880000
Com. Exc. Land	0	0.770000	0	0	0.00947818	0.00880000
Com. Vac. Land	0	0.770000	0	0	0.00947818	0.00880000
Ind. Occupied	1,351,100	1.100000	18,294	11,890	0.01354026	0.00880000
Ind. Exc. Land	26,900	0.715000	237	237	0.00880117	0.00880000
Ind. Vac. Land	0	0.715000	0	0	0.00880117	0.00880000
Landfills	14,200	1.100000	192	139	0.01354026	0.00880000
Pipelines	0	0.000000	0	0	0.00000000	0.00000000
Farm	0	0.250000	0	0	0.00307733	0.00038250
Managed Forests	0	0.250000	0	0	0.00307733	0.00038250
Total PIL	3,155,800		41,609	14,687		
Exempt Total	15,035,200					
Grand Total	87,779,600		896,403	161,464		