

BY-LAW 23-42

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Being a by-law to levy and collect
property taxes for the year 2023.

WHEREAS the Council of the Corporation of the Township of the North Shore has by By-Law 23-43 of the Township dated the 17th day of May 2023 prepared and adopted estimates of all sums required during the year for the purposes of the Municipality totaling \$1,057,083 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 2023 shall be apportioned as follows, in accordance with Section 312 of the *Municipal Act*:

1. \$1,057,083 by the Municipality's General Local Levy.

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, 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;

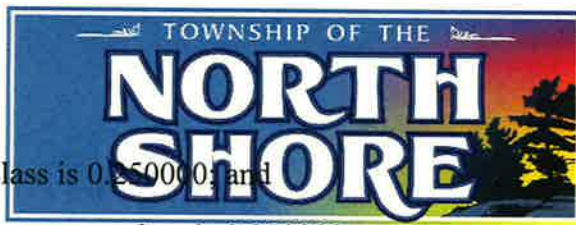
AND WHEREAS Part X of the *Municipal Act* provides for the issuance of tax bills and the collection and administration of tax amounts;

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

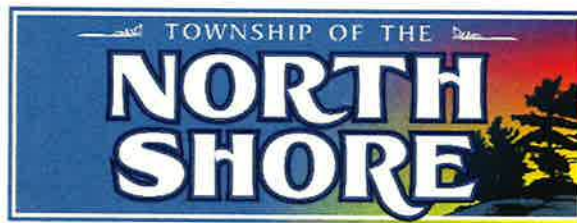
In this by-law the following words shall be defined as:

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

1. THAT for the taxation year 2023, 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 2023 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 2023; and
 - b) The remainder thereof on the 31st day of October 2023.
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 17th day of May, 2023.


Tony Moor, Mayor


Rachel Schneider, Clerk

SCHEDULE A: 2023 PROPERTY TAX RATES

Rate Schedule	RTC/RTQ	General Rates	Education Rates	Combined Rates
<i>Taxable</i>				
Residential	RT	0.01395655	0.00153000	0.01548655
Managed Forest	TT	0.00348914	0.00038250	0.00387164
Multi-Residential	MT	0.01535221	0.00153000	0.01688221
Commercial Occupied	CT, DT, ST, XT	0.01535221	0.00880000	0.02415221
Commercial Excess/Vacant	CX, CU, XU	0.01074654	0.00880000	0.01954654
Industrial Occupied	IT	0.01535221	0.00880000	0.02415221
Industrial Excess/Vacant	IX, IU	0.00997893	0.00880000	0.01877893
<i>Payment in Lieu</i>				
Residential	RG	0.01395655	0.00153000	0.01548655
Residential	RH, RP	0.01395655	0.00153000	0.01548655
Managed Forest	CF, CP, GF	0.00348914	0.00038250	0.00387164
Multi-Residential	CG	0.01535221	0.00153000	0.01688221
Commercial Occupied	CJ, CR	0.01535221	0.00880000	0.02415221
Commercial Excess/Vacant	CZ	0.01074654	0.00880000	0.01954654
Industrial Occupied	IH, IP	0.01535221	0.00880000	0.02415221
Industrial Excess/Vacant	IK, IR, IQ	0.00997893	0.00880000	0.01877893
Landfill	HF	0.01535221	0.00880000	0.02415221

Tax Tools, 2023 Tax Impact Summary

The North Shore Township, 5740

Using OPTA calculated rates on May 11, 2023 11:50AM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2023 Tax Ratios

Class	2023 Estimated Total Taxation (\$)			CVAs Used to determine municipal general levy			
	Municipal	Education	Total 2023	CVA	Tax Ratio	Mun. Tax Rate	Edu. Tax Rate
Taxable							
Residential	918,993	100,746	1,019,739	65,846,700	1.000000	0.01395655	0.00153000
Multi-residential	4,121	411	4,531	268,400	1.100000	0.01535221	0.00153000
Com. Occupied	38,586	22,118	60,704	2,513,400	1.100000	0.01535221	0.00880000
Com. Exc. Land	207	170	377	19,300	0.770000	0.01074654	0.00880000
Com. Vac. Land	11,462	9,386	20,848	1,066,600	0.770000	0.01074654	0.00880000
Ind. Occupied	32,452	18,911	51,363	2,113,800	1.100000	0.01535221	0.00880000
Ind. Exc. Land	1,272	1,135	2,408	127,500	0.715000	0.00997893	0.00880000
Ind. Vac. Land	1,217	1,074	2,291	122,000	0.715000	0.00997893	0.00880000
Landfills	0	0	0	0	1.100000	0.01535221	0.00880000
Pipelines	0	0	0	0	0.000000	0.00000000	0.00880000
Farm	0	0	0	0	0.250000	0.00348914	0.00038250
Managed Forests	1,596	175	1,771	457,300	0.250000	0.00348914	0.00038250
Total Taxable	1,009,906	154,125	1,164,031	72,535,000			
Payment in Lieu							
Residential	11,267	80	11,347	807,300	1.000000	0.01395655	0.00153000
Multi-residential	0	0	0	0	1.100000	0.01535221	0.00153000
Com. Occupied	14,681	2,341	17,023	956,300	1.100000	0.01535221	0.00880000
Com. Exc. Land	0	0	0	0	0.770000	0.01074654	0.00880000
Com. Vac. Land	0	0	0	0	0.770000	0.01074654	0.00880000
Ind. Occupied	20,742	11,890	32,632	1,351,100	1.100000	0.01535221	0.00880000
Ind. Exc. Land	268	237	505	26,900	0.715000	0.00997893	0.00880000
Ind. Vac. Land	0	0	0	0	0.715000	0.00997893	0.00880000
Landfills	218	139	357	14,200	1.100000	0.01535221	0.00880000
Pipelines	0	0	0	0	0.000000	0.00000000	0.00880000
Farm	0	0	0	0	0.250000	0.00348914	0.00038250
Managed Forests	0	0	0	0	0.250000	0.00348914	0.00038250
Total PIL	47,177	14,687	61,864	3,155,800			
Exempt Total	0	0	0	15,291,900			
Grand Total	1,057,083	168,812	1,225,896	90,982,700			