



BY-LAW 25-21

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Being a by-law to levy and collect
property taxes for the year 2025

WHEREAS the Council of the Corporation of the Township of the North Shore has by By-Law 25-XX of the Township dated the 21st day of May, 2025 prepared and adopted estimates of all sums required during the year for the purposes of the Municipality totaling \$1,203,530 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 2025 shall be apportioned as follows, in accordance with Section 312 of the *Municipal Act*:

1. \$1,203,530 by the Municipality's General Local Levy.

AND WHEREAS all property assessment rolls on which the 2025 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;



- 2025 C/P
1. THAT for the taxation year ~~2024~~, 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 aggregate extractive property class is 1.100000;
 - f) the farm property class is 0.250000; and
 - g) the managed forest property class is 0.250000.
 2. THAT for the taxation year 2025 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 27th day of August 2025; and
 - b) The remainder thereof on the 29th day of October 2025.
 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 21st day of May, 2025.


Tony Moor, Mayor


Rachel Schneider, Clerk

2025 CIP
SCHEDULE A: 2024 PROPERTY TAX RATES

Rate Schedule	RTC/RTQ	General Rates	Education Rates	Combined Rates
<i>Taxable</i>				
Residential	RT	0.01550397	0.00153000	0.01703397
Managed Forest	TT	0.00387599	0.00038250	0.00425849
Multi-Residential	MT	0.01705437	0.00153000	0.01858437
Commercial Occupied	CT, DT, ST, XT	0.01705437	0.00880000	0.02585437
Commercial Excess/Vacant	CX, CU, XU	0.01193806	0.00880000	0.02073806
Aggregate Extractive	VT	0.01705437	0.00511000	0.02216437
Industrial Occupied	IT, IH	0.01705437	0.00880000	0.02585437
Industrial Excess/Vacant	IX, IU, IK	0.01108534	0.00880000	0.01988534
<i>Payment in Lieu</i>				
Residential	RG	0.01550397	-	0.01550397
Residential	RH, RP	0.01550397	0.00153000	0.01703397
Commercial Full	CF, CP, GF	0.01705437	0.00880000	0.02585437
Commercial General	CG	0.01705437	-	0.01705437
Commercial Vacant	CJ, CR	0.01193806	0.00880000	0.02073806
Commercial Excess General	CZ	0.01193806	-	0.01193806
Industrial Occupied	IP	0.01705437	0.00880000	0.02585437
Industrial Excess/Vacant	IR, IQ	0.01108534	0.00880000	0.01988534
Landfill	HF	0.01705437	0.00880000	0.02585437