

# THE CORPORATION OF THE MUNICIPALITY OF CALLANDER

## BY-LAW NO. 2023-1814

**Being a By-law to adopt tax rates and to authorize the property tax levy for 2023 and penalty and interest on default of payment thereof**

**WHEREAS** Council of the Corporation of the Municipality of Callander has, in accordance with Section 290 (1) of the *Municipal Act, 2001* S.O. 2001, c. 25, considered the estimates of the Municipality and adopted the 2023 general ratepayers' budget by By-law 2023-1808;

**AND WHEREAS** Section 312(2) of the *Municipal Act, 2001*, S.O. 2001, c. 25, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

**AND WHEREAS** Sections 307 and 308 of the *Municipal Act, 2001* S.O. 2001, c. 25, require tax rates to be established in the same proportion to tax ratio;

**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 subject to the appeals at present before the District Court and the Ontario Municipal Board;

**AND WHEREAS** "Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment" as defined in the *Assessment Act* R.S.O. 1990 Chapter 31, have been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** the tax ratios on the property for 2023 taxation year have been set out in By-law Number 2023-1803 of the Corporation of the Municipality of Callander;

**AND WHEREAS** the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the *Municipal Act, 2001* S.O. 2001, c. 25, as amended and the manner set out herein;

**AND WHEREAS** it is necessary for the Council of the Corporation of the Municipality of Callander to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the "Province") pursuant to Section 257.12.1(1) of the *Education Act*, R.S.O. 1990 C. E 2, (hereinafter referred to as the "Education Act") and the Regulations passed under the Education Act;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF CALLANDER ENACTS AS FOLLOWS:**

1. That the following amounts be levied based on the 2023 Municipal Budget By-law 2023-1808 as shown on Schedule A to and forming part of that by-law:

**General Municipal Purposes      \$6,531,734**

2. That for the year 2023, The Corporation of the Municipality of Callander shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forests Assessment the rates of taxation per current value assessment as follows:

<b>Class</b>	<b>Class Code</b>	<b>Municipal Tax Rate</b>	<b>Education Tax Rate</b>	<b>Total Tax Rate</b>
Residential	RT	0.01142031	0.00153000	0.01295031
Multi-Residential	MT	0.01377365	0.00153000	0.01530365
New Multi-Residential	NT	0.01142031	0.00153000	0.01295031
Commercial Occupied (same for New Construction)	CT;XT & CP	0.01254670	0.00880000	0.02134670
Commercial Payment in Lieu-Retained	CF	0.01254670	0.00980000	0.02234670
Commercial Excess Land	CU	0.00878269	0.00880000	0.01758269
Commercial Vacant Land	CX	0.00878269	0.00880000	0.01758269
Industrial Occupied (same for New Construction)	IT	0.01540054	0.00880000	0.02420054
Industrial Payment in Lieu-Retained	IH	0.01540054	0.00980000	0.02520054
Industrial Excess Land	IU	0.01001035	0.00880000	0.01881035
Industrial Vacant Land	IX	0.01001035	0.00880000	0.01881035
Pipelines	PT	0.01269447	0.00864536	0.02133983
Farmlands	FT	0.00285508	0.00038250	0.00323758
Managed Forests	TT	0.00285508	0.00038250	0.00323758

3. That the levy provided for in this By-law shall be reduced by the amount of the interim levy for 2023.
4. That for payments-in-lieu of taxes due to the Corporation of the Municipality of Callander the actual amount due shall be based on the assessment roll and the tax rates for the year 2023.
5. That for the railway rights of way due to the Corporation of the Municipality of Callander the actual amount due shall be based on the assessment roll and the tax rates for the year 2023.
6. That taxes rated, levied and imposed, pursuant to the provisions of this By-law shall become due and payable in two installments, namely June 30th, 2023 and July 29th, 2023. In default of payment of the full amount of any instalment of taxes by the respective due date for the payment thereof, the subsequent instalment thereof shall forthwith become due and payable.
7. That a penalty of one and one quarter percent (1.25%) per month on the unpaid balance will be imposed after default and on the first day of each calendar month thereafter in which default continues, pursuant to Section 345 Subsections 1, 2 and 3 of the Municipal Act S.O. c. 25.
8. That the Treasurer shall mail or cause to be mailed to the address of the residence or place of business of every person indicated on the last revised assessment roll, a notice setting out the tax payments required to be made pursuant to this By-law and the respective dates by which they are to be paid to avoid penalty and interest, and particulars of the penalties imposed for any late payment.
9. That all taxes shall be paid into the Office of the Treasurer.
10. That the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due.
11. That nothing herein contained shall prevent the Treasurer from proceedings at any time with the collection of any rate, tax or assessment of any part thereof, in accordance with the provisions of the Statutes and By-laws governing the collection of taxes.
12. That where a tenant of lands, owned by the Crown or in which the Crown has an interest, has been employed either within or outside the municipality by the same employer for not less than thirty days, such employer shall turn over to the Treasurer on demand out of any wages, salary or other remuneration due to such employee the amount then payable for taxes under the by-law and such payment relieves the employer from any liability to the employee for the amount so paid.

13. That this By-law shall come into force and take effect on the final day of passing.

**TAKEN AS READ A FIRST TIME THIS 14<sup>th</sup> DAY OF MARCH 2022.**

**READ A SECOND TIME THIS 14<sup>th</sup> DAY OF MARCH 2022.**

**READ A THIRD TIME AND FINALLY PASSED THIS 14<sup>th</sup> DAY OF MARCH 2022.**

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**Mayor, Robb Noon**

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**Municipal Clerk, Cindy Pigeau**