

THE CORPORATION OF THE MUNICIPALITY OF NORTH GRENVILLE

BY-LAW NO. 39-20

A By-Law to Levy Taxes for the Year 2020

WHEREAS the *Municipal Act 2001*, as amended, provides that for the purposes of raising the general and special local municipality levy, the council of the municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipal purposes, notwithstanding any assessment related to capping adjustments under Regulation 171/01;

AND WHEREAS Ontario Regulation 171/01, passed under the *Municipal Act 2001*, provides that assessment related tax increase for municipal and school purposes for properties belonging to the commercial, industrial and multi-residential classes shall be phased in at a rate of 5% per year;

AND WHEREAS the Council of the Corporation of the Municipality of North Grenville has prepared estimates setting out the amounts required to be used for lawful municipal purposes and the amounts required to be raised by taxation in 2020 in accordance with the last revised assessment roll;

AND WHEREAS property classes and tax ratios have been prescribed by the Minister of Finance under the *Assessment Act*, 1990, as amended, and as established by regulation;

NOW THEREFORE the Council of the Corporation of the Municipality of North Grenville enacts as follows:

1. For the year 2020, the Corporation of the Municipality of North Grenville shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Shopping Centre Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general and special area purposes as set out in Schedule "A" attached to this by-law.
2. The levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2020.
3. For payment-in-lieu due to the Corporation of the Municipality of North Grenville, the actual amount due to the Corporation of the Municipality of North Grenville shall be based on the assessment roll and the tax rates for the year 2020.
4. For the railway rights of way taxes due to the Corporation of the Municipality of North Grenville in accordance with the Regulations as established by the Minister of Finance, the actual amount due to the Corporation of the Municipality of North Grenville shall be based on the assessment roll and the tax rates for the year 2020.
5. If any section or portion of this by-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the Municipality of North Grenville that all remaining sections and portions of this by-law and of Schedule "A" continue in force and effect.
6. The date for payment of taxes under this by-law for Residential, Commercial, Industrial, Multi-Residential, Farmlands, Managed Forest and Pipeline Classes shall be September 30, 2020
7. A percentage charge of 1.25% per month shall be imposed as a penalty for non-payment of and shall be added to every tax instalment or part thereof remaining unpaid on the first day of each calendar month following the last day for payment of each such instalment and thereafter an additional charge of 1.25% shall be imposed and shall be added to every tax

instalment or part thereof remaining unpaid on the first day of each calendar month in which default continues up to and including December, 2019. Interest on arrears of taxes is at the rate of 1.25% per month. Where arrears of taxes exist any payment toward taxes received shall first be applied against penalty and interest and then arrears until fully paid, before being applied to current taxes.

8. It shall be the duty of the Treasurer immediately after the dates named in Sections 6 and 7 to collect by distress or otherwise under the Provisions of the Statutes in that behalf all such tax instalments or parts thereof as shall not have been paid on or before the respective date provided aforesaid together with the said percentage charges as they are incurred.
9. The Treasurer, not later than 21 days prior to the date that the taxes are due, shall mail or cause to be mailed to the address of the residence or place of business or each person a notice setting out the tax payment or payments required to be made pursuant to this by-law, the respective date by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payments. A failure to receive the aforesaid notice in advance of the date for payment of any instalment, does not affect the timing of default or the date from which interest shall be imposed.
10. The Tax Collector and Treasurer are hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectible under Section 8 in respect to non-payment of taxes or any instalment thereof.
11. Taxes shall be payable to the Municipality of North Grenville and shall be paid to the Tax Collector at the Municipal Office, 285 County Road 44. Taxes may also be paid by mail, or if paid before the due date, at most Chartered Banks and Financial Institutions, in person, by internet or by telephone, by making the appropriate arrangement with the financial institution.
12. The Treasurer is hereby authorized to place any outstanding amounts owed to the Municipality as a charge on the appropriate tax account to be collected in a like manner as taxes.
13. Any surplus at the end of 2020 shall be transferred into working fund reserves and should there be a deficit, it shall be funded through working fund reserves.
14. Schedule "A" attached hereto constitute part of this by-law.
15. The Clerk of the Municipality of North Grenville is hereby authorized to make any minor modifications or corrections of an administrative, numeric, grammatic, semantic or descriptive nature or kind to the by-law and schedule(s) as may be deemed necessary after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.
16. This by-law shall come into force and effect on the date of passing.

PASSED AND ENACTED
THIS DAY OF , 2020.

NANCY PECKFORD
Mayor

CAHL POMINVILLE

Clerk

THE CORPORATION OF THE MUNICIPALITY OF NORTH GRENVILLE
SCHEDULE “A” TO BY-LAW NO. 39-20

GENERAL MUNICIPAL RATES 2020

	CLASS	CURRENT VALUE ASSESMENT	TAX RATIO	TAX RATE	TAXES TO BE LEVIED
RT	RESIDENTIAL	2,335,096,345	1.0000	0.00600138	14,013,801
MT	MULTI-RESIDENTIAL	9,145,600	1.0000	0.00600138	54,886
CT	COMMERCIAL OCCUPIED	86,916,200	1.3464	0.00808026	702,305
CU	COMMERCIAL EXCESS LAND	1,465,500	0.9425	0.00565630	8,289
CX	COMMERCIAL VACANT LAND	10,067,700	0.9425	0.00565630	56,946
XT	COMMERCIAL NEW CONSTRUCTION: FULL	61,509,000	1.3464	0.00808026	497,009
XU	COMMERCIAL NEW CONSTRUCTION: EXCESS	1,227,800	0.9425	0.00565630	6,945
DT	OFFICE BLDG: FULL	97,800	1.3464	0.00808026	790
ST	SHOPPING CENTRE	9,529,700	1.3464	0.00808026	77,002
SU	SHOPPING CENTRE EXCESS LAND	60,500	0.9425	0.00565630	342
ZT	SHOPPING CENTRE NEW CONSTRUCTION: FULL	651,000	1.3464	0.00808026	5,260
IT	INDUSTRIAL	2,273,400	1.8114	0.01087090	24,714
IU	INDUSTRIAL- EXCESS LAND	116,300	1.1774	0.00706602	822
IX	INDUSTRIAL- VACANT LAND	1,082,500	1.1774	0.00706602	7,649
JT	INDUSTRIAL - NEW CONSTRUCTION	970,900	1.8114	0.01087090	10,555
PT	PIPELINES	7,008,000	1.6551	0.00993288	69,610
FT	FARMLANDS	99,792,400	0.2500	0.00150034	149,723
TT	MANAGED FOREST	2,997,100	0.2500	0.00150034	4,497
		2,630,007,745			15,691,144