## THE CORPORATION OF THE MUNICIPALITY OF CENTRE HASTINGS BY-LAW NO. 2020-20

Being a By-law to provide for the adoption of the tax levy and to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2020

**WHEREAS** subsection 290 of the Municipal Act, 2001 as amended (the "Act"), provides for a local municipality in each year to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, and amounts required for any board, commission or other body; and

**AND WHEREAS** Section 312 (2) of the Act, as amended provides that for purposes of raising the general municipal levy, a local municipality shall, each year, pass a Bylaw levying a separate tax rate, as specified in the By-law, on the assessment in each property class in the local municipality ratable for local municipality purposes;

**AND WHEREAS** pursuant to County of Hastings By-law to adopt estimates of all sums required by the County of Hastings for the purposes of the county and to provide a levy on its constituent municipalities;

**AND WHEREAS** pursuant to the Province of Ontario Regulation 400/98, made under the Education Act, as amended from time to time by the Province, the Council of the Municipality of Centre Hastings is directed to levy specified tax rates on the assessment for school purposes;

**AND WHEREAS** section 342 of the Act, as amended authorizes a Council to pass By-laws for the payment of taxes by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due:

**AND WHEREAS** section 345 of the Act, as amended authorizes a local municipality to pass By-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date;

**AND WHEREAS** section 347 of the Act sets out procedures for allocation of payments;

**AND WHEREAS** the 2020 levy for all tax authorities (Municipal, County and Education) has been set at \$7,327,409;

**AND WHEREAS** certain regulations require reductions in certain tax rates for certain classes of subclasses of property;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Centre Hastings enact as follows:

1. **THAT** The following sums be levied for all tax authorities (Municipal, County and Education) for the year:

| Municipal Purposes | \$4,870,020 |
|--------------------|-------------|
| County Purposes    | \$1,455,201 |
| Education Purposes | \$1,002,188 |

- 2. **THAT** the Municipal portion be levied at the rates established by Council as outlined in "Schedule A" attached hereto and forming part of this by-law.
- 3. **THAT** the County and Education portions be levied at the rates established by the County of Hastings, and Ministry of Education, respectively, as outlined in Schedule A" attached hereto and forming part of this by-law.
- 4. **THAT** each and every property owner shall be taxed according to the tax rates in this bylaw and such tax shall be paid in two instalments which shall be equal or as nearly equal as practicable, and shall be due and payable as per the following dates:
  - i. Instalment 1 July 31, 2020
  - ii. Instalment 2 September 30, 2020
- 5. **THAT** penalty charges (current year taxes due and unpaid) for non-payment of taxes shall be added at the rate of 1.25 percent on the 1st day of default, <u>and</u> on the 1st day of each calendar month thereafter in which default continues.
  - **THAT** interest charges (past year taxes due and unpaid) for non-payment of taxes shall be added at the rate of 1.25 percent on the 1st day of each calendar month of default. Penalties and interest added on all taxes of the final levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy. Payments of taxes shall be applied to penalties and interest first and then arrears if any.
- 6. **THAT** The Finance Department may mail the final tax levy notice, or cause the same to be mailed, to the residence or place of business of such person indicated on the last revised assessment roll, specifying the amount of taxes payable.

Read a first and second time this 7th day of April, 2020.

Read a third time and finally passed this 7th day of April, 2020.

| Tom Deline, Mayor              |
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|                                |
|                                |
| Jennifer Nielsen, Deputy Clerk |

## MUNICIPALITY OF CENTRE HASTINGS 2020 TAX RATE AND LEVY BYLAW 2020-20 SCHEDULE A

|                               |                   |          |         |            | 0 0: :== 0 | ;          |            |    |           |                 |    |           |                 |
|-------------------------------|-------------------|----------|---------|------------|------------|------------|------------|----|-----------|-----------------|----|-----------|-----------------|
|                               | 2020              | 2020     | 2020    | Tax Rate   | Tax Rate   | Tax Rate   | Tax Rate   |    | Lew       | Levy            |    | Lew       | Levy            |
| Property Class                | Assessment        | Ratio    | RTC/RTQ | MUNICIPAL  | COUNTY     | EDUCATION  | TOTAL      | М  | IUNICIPAL | COUNTY          | E  | DUCATION  | TOTAL           |
| Traperty extra                |                   |          |         |            |            |            |            |    |           |                 |    |           |                 |
| Residential Farm              | \$<br>447,408,409 | 1.000000 | RT      | 0.00974002 | 0.00291040 | 0.00153000 | 0.01418042 | \$ | 4,357,767 | \$<br>1,302,136 | \$ | 684,535   | \$<br>6,344,438 |
| Multi Residential             | \$<br>4,555,600   | 1.153500 | MT      | 0.01123511 | 0.00335714 | 0.00153000 | 0.01612226 | \$ | 51,183    | \$<br>15,294    | \$ | 6,970     | \$<br>73,447    |
| New Multi Residential         | \$<br>1,000,000   | 1.000000 | NT      | 0.00974002 | 0.00291040 | 0.00153000 | 0.01418042 | \$ | 9,740     | \$<br>2,910     | \$ | 1,530     | \$<br>14,180    |
| Farmlands                     | \$<br>56,481,500  | 0.250000 | FT      | 0.00243501 | 0.00072760 | 0.00038250 | 0.00354510 | \$ | 137,533   | \$<br>41,096    | \$ | 21,604    | \$<br>200,233   |
| Managed Forests               | \$<br>2,234,900   | 0.250000 | TT      | 0.00243501 | 0.00072760 | 0.00038250 | 0.00354510 | \$ | 5,442     | \$<br>1,626     | \$ | 855       | \$<br>7,923     |
| Commercial Occupied           | \$<br>19,825,200  | 1.100000 | CT      | 0.01071402 | 0.00320144 | 0.00944951 | 0.02336497 | \$ | 212,408   | \$<br>63,469    | \$ | 187,338   | \$<br>463,215   |
| Comm.Excess Land              | \$<br>251,400     | 0.770000 | CU      | 0.00749982 | 0.00224100 | 0.00944951 | 0.01919033 | \$ | 1,885     | \$<br>563       | \$ | 2,376     | \$<br>4,824     |
| Comm.Vacant Land              | \$<br>1,412,500   | 0.770000 | CX      | 0.00749982 | 0.00224100 | 0.00944951 | 0.01919033 | \$ | 10,593    | \$<br>3,165     | \$ | 13,347    | \$<br>27,106    |
| Comm.New Construction         | \$<br>3,120,900   | 1.100000 | XT      | 0.01071402 | 0.00320144 | 0.00944951 | 0.02336497 | \$ | 33,437    | \$<br>9,991     | \$ | 29,491    | \$<br>72,920    |
| Comm Hydro Full Support       | \$<br>93,000      | 1.100000 | CH      | 0.01071402 | 0.00320144 | 0.00944951 | 0.02336497 | \$ | 996       | \$<br>298       | \$ | 879       | \$<br>2,173     |
| Comm (New Const) Excess Lar   | \$<br>124,500     | 0.770000 | XU      | 0.00749982 | 0.00224100 | 0.00944951 | 0.01919033 | \$ | 934       | \$<br>279       | \$ | 1,176     | \$<br>2,389     |
| Industrial Occupied           | \$<br>1,703,300   | 1.129200 | IT      | 0.01099843 | 0.00328642 | 0.00980000 | 0.02408485 | \$ | 18,734    | \$<br>5,598     | \$ | 16,692    | \$<br>41,024    |
| Industrial Excess Land        | \$<br>531,300     | 0.733980 | IU      | 0.00714898 | 0.00213617 | 0.00980000 | 0.01908515 | \$ | 3,798     | \$<br>1,135     | \$ | 5,207     | \$<br>10,140    |
| Industrial Vacant Land        | \$<br>441,600     | 0.733980 | IX      | 0.00714898 | 0.00213617 | 0.00980000 | 0.01908515 | \$ | 3,157     | \$<br>943       | \$ | 4,328     | \$<br>8,428     |
| Industrial New Construction   | \$<br>97,500      | 1.129200 | JT      | 0.01099843 | 0.00328642 | 0.00980000 | 0.02408485 | \$ | 1,072     | \$<br>320       | \$ | 956       | \$<br>2,348     |
| Industrial Hydro Full support | \$<br>18,700      | 1.129200 | IH      | 0.01099843 | 0.00328642 | 0.00980000 | 0.02408485 | \$ | 206       | \$<br>61        | \$ | 183       | \$<br>450       |
| Pipelines                     | \$<br>2,640,000   | 0.821900 | PT      | 0.00800532 | 0.00239205 | 0.00936385 | 0.01976123 | \$ | 21,134    | \$<br>6,315     | \$ | 24,721    | \$<br>52,170    |
|                               | \$<br>541,940,309 |          |         |            |            |            |            | \$ | 4,870,020 | \$<br>1,455,201 | \$ | 1,002,188 | \$<br>7,327,409 |
| PIL's                         |                   |          |         |            |            |            |            |    |           |                 |    |           |                 |
| Commercial - Full Support     | \$<br>169,000     | 1.100000 | CF      | 0.01071402 | 0.00320144 | 0.00944951 | 0.02336497 | \$ | 1,811     | \$<br>541       | \$ | 1,597     | \$<br>3,949     |
| Commercial - No Support       | \$<br>399,000     | 1.100000 | CG      | 0.01071402 | 0.00320144 |            | 0.01391546 | \$ | 4,275     | \$<br>1,277     | \$ | -         | \$<br>5,552     |
| Comm VacLd - No Support       | \$<br>31,000      | 0.770000 | CZ      | 0.00749982 | 0.00224100 |            | 0.00974082 | \$ | 232       | \$<br>69        | \$ | -         | \$<br>302       |
| Residential - Full Support    | \$<br>36,800      | 1.000000 | RF      | 0.00974002 | 0.00291040 | 0.00153000 | 0.01418042 | \$ | 358       | \$<br>107       | \$ | 56        | \$<br>522       |
| Residential -No Support       | \$<br>-           | 1.000000 | RG      | 0.00974002 | 0.00291040 |            | 0.01265042 | \$ | -         | \$<br>-         | \$ | -         | \$<br>-         |
| Residential - Full Support    | \$<br>_           | 1.000000 | RP      | 0.00974002 | 0.00291040 | 0.00153000 | 0.01418042 | \$ | _         | \$<br>-         | \$ | -         | \$<br>-         |
|                               | \$<br>635,800     |          |         |            |            |            |            | \$ | 6,676     | \$<br>1,995     | \$ | 1,653     | \$<br>10,325    |