

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

BY-LAW NO. 16-2022

BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED DURING THE YEAR AND TO ADOPT TAX RATES FOR THE YEAR 2022.

WHEREAS Section 290 of the Municipal Act, 2001, as amended, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Section 312 (2) of the Municipal Act, 2001, as amended, provides that a local 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 municipality purposes;

AND WHEREAS Section 312 (4) of the Municipal Act, 2001, as amended, authorizes municipalities to pass by-laws for purposes of raising a special local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on all or part of the assessment, as specified in the bylaw, in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 312 (5) of the Municipal Act, 2001, as amended, indicates the assessment in each property class includes any adjustments made under section 32, 33, 34, 39.1 or 40 of the Assessment Act, R.S.O. 1990 Chapter A.31, as amended, to the assessments on the assessment roll as returned for the taxation year if the adjustments are made on the tax roll before the by-law mentioned in subsection (4) is passed for the taxation year;

AND WHEREAS Section 208 (1) of the Municipal Act, 2001, as amended, states that a municipality shall annually raise the amount required for the purposes of a board of management, including any interest payable on money borrowed by it for the purposes of the board of management;

AND WHEREAS Section 326 (1)(a)(e) of the Municipal Act, 2001, as amended, states that a municipality may by by-law identify a prescribed special service and determine whether all or a specified portion of the additional costs determined in clause (d) shall be raised under subsection (4) of Section 326;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry, has, under By-Law No. 5335 directed each lower-tier Municipality to levy Tax Ratios;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry, has, under By-Law No. 5335 directed each lower-tier Municipality to levy specified tax rates for the purpose of raising the general upper-tier levy;

THEREFORE the Council of the Corporation of the Township of North Glengarry enacts as follows:

1. That the Council of the Corporation of the Township of North Glengarry has considered the estimates of the Municipality and deems it necessary that the amount of \$6,326,186 be adopted as its requirements for the year 2022.
2. That for the year 2022, the tax rates as shown on Schedule "A" to this by-law, shall be levied upon the whole of the assessment in each property class.

3. That the rate of \$165.00 per Residential Unit (RU), and Farm Residential Unit (FRU) and Seasonal Dwelling (RDU) as defined and classed as such in the Collector's Roll from the Assessment Office be charged annually on the tax roll for Garbage and Recycling Fees.
4. That any amounts billed by the interim installments for 2022 shall be deducted from the amounts levied by this by-law. The amount for Interim Installments were calculated by using the current Assessment Roll times 50% of the 2021 Tax Rate and payable in two installments (February 28th and April 29th, 2022)
5. That for Payments-In-Lieu of taxes and railway rights-of-way due to the Corporation of the Township of North Glengarry, the actual amount due shall be based on the assessment roll and the tax rates for the year 2022.
6. That final taxes shall be payable in two installments (July 29th and September 29th, 2022).
7. That the due dates for all Supplementary and Omitted assessments will be payable in one installment.
8. That penalties for late payment shall be charged at 1.25% per month or 15% per annum charged on the first business day of each month on the unpaid balance.
9. That the Treasurer is authorized to mail or cause to be mailed notice of taxes due to the address of the residence of the landowner or commercial property owner or to the address of the person to whom notice is required to be given.
10. That taxes shall be payable at the Township Office in Alexandria, at most Financial Institutions in Canada or by mail.
11. Taxpayers have the option of paying Realty and or Commercial taxes through pre-authorized payments, based on ten monthly payments per year electronically transferred from their bank accounts, through equalized monthly payments from January to and including October in each year. The tax account of the property owner must be up to date in order to enroll in this plan.
12. Taxpayers enrolled in the pre-authorized monthly payment plan, who are making all their payments on the scheduled dates, will not be subject to penalty for nonpayment of taxes on any outstanding balances on the due dates. The following exceptions will apply:
 - A) In the event of an "Insufficient Funds" notice the resident will be charged the appropriate NSF charge as well as penalty and interest for non-payment.
 - B) Two instances of "Insufficient Funds" notices by a taxpayer, in the course of the monthly update, will result in the removal of the subject taxpayer from the payment plan until the next calendar year.
14. The Treasurer is empowered to accept part of the payment of taxes from time to time on account of taxes due.
15. The Treasurer is hereby authorized to place any outstanding amounts owed to the Municipality as a sum on the appropriate tax account to be collected in a like manner as taxes.
16. That any remaining capital surpluses be transferred to the specific departments' capital fund reserves (fire, roads, recreation, RARE, water/sewer, etc.) and any deficits incurred by these same departments be funded from their specific capital expenditure reserves at year-end of the same fiscal year.

17. That any remaining operating surpluses for all departments be transferred to the working fund reserve account and any operating deficits for all departments be transferred from the working fund reserve account at year-end of the same fiscal year.
18. This By-Law replaces By-Law #13-2021 which is hereby repealed.

This By-Law shall come into force and effect upon the date of the final reading thereof.

READ a first, second and third time and passed in Open Council this 28th day of March, 2022.



CAO/Clerk /Deputy Clerk



Mayor / Deputy Mayor

I hereby certify this to be a true copy of By-Law No. 16-2022, and that such By-Law is in full force and effect.

Date Certified

CAO/Clerk / Deputy Clerk

The Corporation of the Township of North Glengarry
2022 Final Tax Rates

Schedule "A"

Property Class		2022				2022				2022				Total Collected
		Current Value Assessment	Tax Rate Municipal	Municipal Tax Dollars	% Change	Upper Tier Rate	Upper Tier Tax Dollars	% Change	Education Rate	Education Tax Dollars	% Change	Tax Rate		
Residential & Farm	RT	863,088,326	0.0053051	4,578,779	1.77%	0.005888	5,082,235	1.83%	0.00153	1,320,525	0.00%	0.01272354	10,981,539	
Residential - Education Only - EP	RD	0	0.0000000	0			0		0.00153	0	0.00%	0.00153000	0	
Multi-Residential	MT	9,458,100	0.0053051	50,176	1.77%	0.005888	55,693	1.83%	0.00153	14,471	0.00%	0.01272354	120,341	
New Multi-Residential	NT	2,227,600	0.0053051	11,818	1.77%	0.005888	13,117	1.83%	0.00153	3,408	0.00%	0.01272354	28,343	
Large Industrial	LT	0	0.0219804	0	1.77%	0.024397	0	1.83%	0.00880	0	0.00%	0.05517762	0	
Farmlands	FT	492,870,012	0.0013263	653,682	1.77%	0.001472	725,559	1.83%	0.00038	188,523	0.00%	0.00318089	1,567,764	
Commercial	CT	59,918,672	0.0086687	519,417	1.77%	0.009622	576,528	1.83%	0.00880	527,284	0.00%	0.02709054	1,623,229	
Commercial Construction (New)	XT	23,270,100	0.0086687	201,721	1.77%	0.009622	223,901	1.83%	0.00880	204,777	0.00%	0.02709054	630,400	
Industrial	IT	11,923,600	0.0109467	130,525	1.77%	0.012150	144,876	1.83%	0.00880	104,928	0.00%	0.03189712	380,328	
Industrial Construction (New)	JT	6,581,500	0.0109467	72,046	1.77%	0.012150	79,968	1.83%	0.00880	57,917	0.00%	0.03189712	209,931	
Pipeline	PT	5,097,000	0.0072567	36,987	1.77%	0.008055	41,054	1.83%	0.00880	44,854	0.00%	0.02411126	122,895	
Managed Forest	TT	6,917,400	0.0013263	9,174	1.77%	0.001472	10,183	1.81%	0.00038	2,646	0.00%	0.00318089	22,003	
Parking Lot	GT	39,000	0.0086687	338	1.77%	0.009622	375	1.83%	0.00880	343	0.00%	0.02709054	1,057	
Shopping Centre	ST	0	0.0086687	0	1.77%	0.009622	0		0.00880	0	0.00%	0.02709054	0	
Construction Shopping Centre (NEW)	ZT	4,608,700	0.0086687	39,951	1.77%	0.009622	44,344	1.83%	0.00880	40,557	0.00%	0.02709054	124,852	
Commercial Excess Vacant Unit	CU	533,620	0.0060681	3,238	1.77%	0.006735	3,594	1.83%	0.00880	4,696	0.00%	0.02160339	11,528	
Commercial Vacant Land	CX	2,402,800	0.0060681	14,580	1.77%	0.006735	16,184	1.83%	0.00880	21,145	0.00%	0.02160339	51,909	
Commercial Excess Vacant (New Construction)	XU	294,800	0.0060681	1,789	1.77%	0.006735	1,986	1.83%	0.00880	2,594	0.00%	0.02160339	6,369	
Shopping Centre Excess Land	SU	0	0.0060681	0	1.77%	0.006735	0		0.00880	0	0.00%	0.02160339	0	
Industrial Excess Land	IU	96,600	0.0076627	740	1.77%	0.008505	822	1.82%	0.00880	850	0.00%	0.02496799	2,412	
Industrial Vacant Land	IX	159,800	0.0076627	1,225	1.77%	0.008505	1,359	1.82%	0.00880	1,406	0.00%	0.02496799	3,990	
Industrial Excess (New Construction)	JU		0.0076627	0	1.77%	0.008505	0	1.82%	0.00880	0	0.00%	0.02496799	0	
Large Industrial Vacant Unit Excess Land	LU	0	0.0153863	0	1.77%	0.017078	0	1.83%	0.00880	0	0.00%	0.04126433	0	
		1,489,487,630		6,326,186	1.77%		7,021,779	1.83%		2,540,923	0.0%		15,888,889	