

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

BY-LAW NO. 15-2019

BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED DURING THE YEAR AND TO ADOPT TAX RATES FOR THE YEAR 2019

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. 5145 directed each lower-tier Municipality to levy Tax Ratio's;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry, has, under By-Law No. 5146 directed each lower-tier Municipality to levy specified tax rates for the purpose of raising the general upper-tier levy;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry, has, under By-Law 5144, adopted optional tools for the purposes of administering limits for the Commercial, Industrial and Multi-Residential Property Classes;

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 \$5,831,033 be adopted as its requirements for the year 2019.
2. That for the year 2019, 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 received by the interim instalments for 2019 shall be deducted from the amounts levied by this by-law. The amount for Interim Instalments were calculated by using the current Assessment Roll times 50% of the 2018 Tax Rate.
5. That for Payments-In-Lieu of taxes and railway right-of-ways 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 2019.
6. That taxes shall be payable in two instalments (July 31st, 2019 and September 30th, 2019) for the uncapped classes.
7. That the due dates and instalments for the final taxes for the capped classes will be the same as in Item 6.
8. That the due dates for all Supplementary and Omitted assessments will be payable in two instalments.
9. That penalties for late payment shall be charged at 1.25% per month or 15% per annum charged on the first day of each month on the unpaid balance.
10. 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.
11. That taxes shall be payable at the Township Office in Alexandria, at most Financial Institutions in Canada or by mail.
12. 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.
13. 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 non payment 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.
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 like manner as taxes.
16. That any remaining operating surpluses be transferred to the specific departments' working fund reserves (fire, roads, recreation, RARE and water/sewer departments) and any deficits incurred by these same departments be funded from their specific working fund reserve or capital expenditure reserves at year-end of the same fiscal year.
17. That any remaining operating surpluses for all other departments be transferred to the working fund reserve account and any operating deficits for all other departments be transferred from the working fund reserve account at year-end of the same fiscal year.
18. This By-Law replaces By-Law #27-2018 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 23rd day of April, 2019.

CAO/Clerk /Deputy Clerk

Mayor / Deputy Mayor

I hereby certify this to be a true copy of By-Law No. 15-2019, 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
2019 Final Tax Rates

Schedule "A" to Bylaw 15-2019

Property Class		Current Value	Tax Rate	Municipal	%	Upper Tier	Upper Tier	%	Education	Education	%	2019	
												Assessment	Municipal
Residential & Farm	RT	818,354,016	0.5212773	4,265,894	0.00%	0.5790	4,738,270	-2.41%	0.1610	1,317,550	-10.06%	1.26127730	10,321,713
Residential - Education Only - EP	RD	211,400	0.0000000	0	0.00%				0.1610	340		0.16100000	340
Multi-Residential	MT	9,622,350	0.5212773	50,159	0.00%	0.5790	55,713	-45.48%	0.1610	15,492	-10.06%	1.26127730	121,365
New Multi-Residential	NT	1,104,000	0.5212773	5,755	100.00%	0.5790	6,392	-76.45%	0.1610	1,777	-88.42%	1.26127730	13,925
Large Industrial	LT	0	2.1597812	0	0.00%	2.3988	0	-2.42%	1.2900	0	-7.19%	5.84858120	0
Farmlands	FT	421,629,123	0.1303193	549,464	0.00%	0.1447	610,097	-2.43%	0.0403	169,706	-10.06%	0.31526930	1,329,267
Commercial	CT	61,156,231	0.8517812	520,917	0.00%	0.9460	578,538	-2.42%	1.2900	788,915	-7.19%	3.08778120	1,888,371
<i>Commercial Construction (New)</i>	XT	18,986,478	0.8517812	161,723	0.00%	0.9460	179,612	-2.42%	1.0300	195,561	-9.65%	2.82778120	536,896
Industrial	IT	11,405,651	1.0756208	122,682	0.00%	1.1946	136,252	-2.43%	1.2900	147,133	-7.19%	3.56022080	406,066
<i>Industrial Construction (New)</i>	JT	5,136,545	1.0756208	55,250	0.00%	1.1946	61,361	-2.43%	1.0300	52,906	-9.65%	3.30022080	169,517
Pipeline	PT	4,990,532	0.7130375	35,584	0.00%	0.7919	39,520	-2.43%	1.0300	51,402	-6.12%	2.53493750	126,507
Managed Forest	TT	4,991,755	0.1303193	6,505	0.00%	0.1447	7,223	-2.43%	0.0403	2,009	-10.06%	0.31526930	15,737
Parking Lot	GT	35,875	0.8517812	306	0.00%	0.9460	339	-2.42%	1.2900	463	-7.19%	3.08778120	1,108
Shopping Centre	ST		0.8517812	0	0.00%	0.9460	0	-2.42%	1.2900	0	-7.19%	3.08778120	0
<i>Construction Shopping Centre (NEW)</i>	ZT	4,225,443	0.8517812	35,992	0.00%	0.9460	39,973	-2.42%	1.0300	43,522	-9.65%	2.82778120	119,486
Commercial Excess Vacant Unit	CU	599,527	0.5962469	3,575	0.00%	0.6622	3,970	-2.43%	1.0965	6,574	12.69%	2.35494690	14,119
Commercial Vacant Land	CX	2,217,546	0.5962469	13,222	0.00%	0.6622	14,685	-2.43%	1.0965	24,315	12.69%	2.35494690	52,222
<i>Commercial Excess Vacant (New Construction)</i>	XU	313,747	0.5962469	1,871	0.00%	0.6622	2,078	-2.43%	0.7210	2,262	-9.65%	1.97944690	6,210
Shopping Centre Excess Land	SU		0.5962469	0	0.00%	0.6622	0	-2.43%	1.0965	0	12.69%	2.35494690	0
Industrial Excess Land	IU	95,950	0.7529345	722	0.00%	0.8362	802	-2.43%	1.0965	1,052	12.69%	2.68563450	2,577
Industrial Vacant Land	IX	187,601	0.7529345	1,413	0.00%	0.8362	1,569	-2.43%	1.0965	2,057	12.69%	2.68563450	5,038
<i>Industrial Excess (New Construction)</i>	JU		0.7529345	0	0.00%	0.8362	0	-2.43%	0.7210	0	-9.65%	2.31013450	0
Large Industrial Vacant Unit Excess Land	LU	0	1.5118470	0	0.00%	1.6791	0	-2.42%	1.0965	0	12.69%	4.28744700	0
		1,365,263,770		5,831,033			6,476,394			2,823,038			15,130,465
				39%			43%			19%			