

The Corporation of the City of Temiskaming Shores

By-law No. 2020-059

**Being a by-law to provide for the adoption of 2020 tax rates
for municipal and school purposes and to further provide
penalty and interest for payment in default**

Whereas as per Section 290(1) of the Municipal Act, S.O. 2001, c.25, as amended, municipal council adopted the 2020 Municipal Budget with By-Law No. 2020-057 on June 2, 2020 which included estimates of all sums required during the year for the purposes of the municipality;

And whereas as per Section 307 (2) (b) of the Municipal Act, S.O. 2001, c.25, as amended, the tax rates and the rates to raise the fees or charges shall be in the same proportion to each other as the tax ratios established under Section 308 for the property classes are to each other;

And whereas as per Section 308 (3) of the Municipal Act, S.O. 2001, c.25, as amended, the tax ratios are the ratios that the tax rate for each property class must be to the tax rate for the residential/farm property class where the residential/farm property class tax ratio is 1 and, despite this section, the tax ratio for the farmlands property class and the managed forests property class prescribed under the Assessment Act;

And whereas as per Section 312 (2) of the Municipal Act, S.O. 2001, c.25, as amended, provides that for the purposes of raising the general local municipal levy, the council of a local municipality shall, after the adoption of estimates for the 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 as per Section 345(1) of the Municipal Act S.O. 2001, c.25, as amended, a municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date;

And whereas Council has set tax ratios under the authority of By-law No. 2020-058 as adopted on June 2, 2020.

And whereas the 2020 levy for municipal purposes is \$13,653,597.

And whereas certain education rates are provided in various regulations and commercial and industrial education amounts have been requisitioned by the Province.

Now therefore the Council of The Corporation of the City of Temiskaming Shores hereby enacts as follows:

1. That the tax rates for 2020 for municipal and education purposes be hereby set as per Schedule "A" hereto attached and forming part of this by-law;

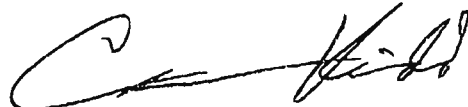
2. That all charges shall be added to the tax roll and shall become due and payable in two (2) instalments as follows:

50% of the final levy for all classes shall become due and payable on the 15th day of July, 2020;

50% of the final levy for all classes shall become due and payable on the 15th day of September, 2020;

3. That non-payment of the amount, as noted, on the dates stated in accordance with the by-law constitutes default and that all taxes of the levy which are in default after the noted due dates shall be added a penalty of 1.25% per month, until December 31st, 2020; and
4. That all taxes unpaid as of December 31, 2020 shall be added a penalty at the rate of 1.25% per month for each month or fraction thereof in which the arrears continue.

Read a first, second and third time and finally passed this 2nd day of June, 2020.



Mayor – Carman Kidd



Clerk – Logan Belanger



Schedule "A" to
By-law 2020-059

General Tax Rates			
	Municipal	Education	Total
Residential	0.0113726	0.0015300	0.0129026
Multi - Residential	0.0260618	0.0015300	0.0275918
Commercial Occupied	0.0233311	0.0098000	0.0331311
Commercial Excess/Vacant Land	0.0163317	0.0098000	0.0261317
Industrial Occupied	0.0265917	0.0098000	0.0363917
Industrial Excess/Vacant Land	0.0172846	0.0098000	0.0270846
Landfill	0.0406457	0.0098000	0.0504457
Pipelines	0.0102978	0.0080992	0.0183970
Farmland	0.0028432	0.0003825	0.0032257
Managed Forest	0.0028432	0.0003825	0.0032257
New Liskeard Business Improvement Area			0.0013991