

**The Corporation of the City of Temiskaming Shores**

**By-law No. 2024-057**

**Being a by-law to provide for the adoption of 2024 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, Council for the City of Temiskaming Shores adopted the 2024 Municipal Budget in principle on December 19, 2023 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. 2024-056 as adopted on May 21, 2024; and

**Whereas** the 2024 levy for municipal purposes is \$15,161,641; and


**Whereas** certain education rates are provided in various regulations and commercial and industrial education amounts have been requisitioned by the Province; and

**Whereas** Council considered Administrative Report No. CS-018-2024 at the May 21, 2024 Regular Council meeting, and directed staff to prepare the necessary by-laws utilizing the 2024 Tax Rates, Water/Sewer Rates and Special Tax Levy under the Solid Waste Management Program for consideration at the May 21, 2024 Regular Council meeting.

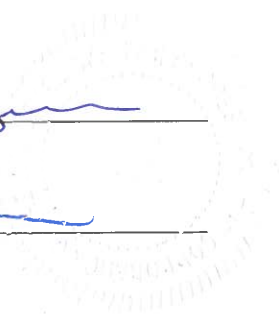
**Now therefore** the Council of The Corporation of the City of Temiskaming Shores hereby enacts as follows:

1. That the tax rates for 202 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 15<sup>th</sup> day of July, 2024;  
  
50% of the final levy for all classes shall become due and payable on the 16<sup>th</sup> day of September, 2024;
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 31<sup>st</sup>, 2024; and
4. That all taxes unpaid as of December 31, 2024 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 21<sup>st</sup> day of May, 2024.

  
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Mayor

  
\_\_\_\_\_  
Clerk



**Schedule "A" to By-law 2024-057**

<b>General Tax Rates</b>			
	<b>Municipal</b>	<b>Education</b>	<b>Total</b>
Residential	0.0123485	0.0015300	0.0138785
Multi - Residential	0.0268728	0.0015300	0.0284028
New Multi-Residential	0.0123485	0.0015300	0.0138785
Commercial Occupied	0.0245873	0.0088000	0.0333873
Commercial Excess/Vacant Land	0.0221285	0.0088000	0.0309285
Commercial – Retained	0.0245873	0.0098000	0.0343873
Commercial Excess/Vacant Land - Retained	0.0221285	0.0098000	0.0319285
Industrial Occupied	0.0282331	0.0088000	0.0370331
Industrial Excess/Vacant Land	0.0239982	0.0088000	0.0327982
Industrial – Retained	0.0282331	0.0098000	0.0380331
Industrial Excess/Vacant Land – Retained	0.0239982	0.0098000	0.0337982
Landfill	0.0441335	0.0088000	0.0529335
Landfill – Retained	0.0441335	0.0098000	0.0539335
Pipelines	0.0111815	0.0080992	0.0192807
Farmland	0.0030871	0.0003825	0.0034696
Managed Forest	0.0030871	0.0003825	0.0034696
New Liskeard Business Improvement Area			0.0016623