

**THE CORPORATION OF THE VILLAGE OF SUNDRIDGE**

**BY-LAW NO. 2020-021**

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

**WHEREAS** Section 312 of the Municipal Act, S.O. 2001 c.25 as amended provides that the Council of a local municipality shall after the adoption of estimates for the year, pass a by-law to levy a separate tax rate as specified in this by-law on the assessment in each property class;

**AND WHEREAS** the Council of the Corporation of the Village of Sundridge has, in accordance with the Municipal Act, considered the estimates of the municipality, and whereas it is necessary that the following sums be raised by taxation for the year 2020.

General Purposes     \$ 1,648,703

Education                 \$ 302,952

**AND WHEREAS** Section 307 of the said Act requires tax rates to be established in the same proportion to each other as the tax ratios established;

**AND WHEREAS** tax ratios for the 2020 year have been set in By-law 2020-020;

**AND WHEREAS** it is necessary for the Council of The Corporation of the Village of Sundridge to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the "Province") pursuant to Section 257.12.1 (1) of the Education Act, R.S.O. 1990, c.E.2, as amended (hereinafter referred to as the "Education Act") and the Regulations passed under the Education Act;

**AND WHEREAS** all property assessment rolls on which the 2020 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act R.S.O. 1990 Chapter A, 31 as amended (Herein after referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

**AND WHEREAS** the "Residential/Farm Assessment" and "Multi-Residential Assessment" and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, chapter A. 31, as amended and Regulations thereto;

**AND WHEREAS** it is necessary for the Council of the Village of Sundridge pursuant to the Municipal Act to levy on the whole ratable property according to the last revised assessment roll for the Corporation of the Village of Sundridge the estimates of all sums required for the purposes of the Corporation;

**AND WHEREAS** the “Commercial Assessment”, “Industrial Assessment” and “Pipeline Assessment” and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** those tax rates on the aforementioned “Commercial Assessment”, “Industrial Assessment” and “Pipeline Assessment” and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act R.S.O. 2001, c 25, as amended, and the provisions of the Education Act in the manner set out herein;

**NOW THEREFORE**, the Council of the Corporation of the Village of Sundridge enacts as follows:

1. That the tax rates for 2020 for municipal and education purposes be hereby adopted as follows:

Class	Municipal Rate	Education Rate	Total Rate
Residential /Farm	.01533145	.00153000	.01686145
Multi-Residential	.01536610	.00153000	.01689610
Commercial Occupied	.01667951	.00980000	.02647951
Commercial Vacant	.01167567	.00980000	.02147567
Industrial Occupied	.01757516	.00980000	.02737516
Industrial Vacant	.01142386	.00980000	.02122386
Pipelines	.00998499	.00654769	.01653268
Shopping Centre	.01667951	.00980000	.02647951

2. Every owner of land shall be taxed accordingly to the tax rates in this by-law and such tax shall become due and payable on October 31, 2020.
3. It is hereby authorized that the sewer rates and all other rates payable as taxes be added to the Collector's Roll in the total amount of THREE HUNDRED NINETY FIVE THOUSAND ONE HUNDRED SIXTY TWO (\$395,162) DOLLARS.

4. Amounts required to be levied and collected by this By-law shall be reduced by the amounts levied and collected by the Interim tax levy as authorized by By-law No. 2020-006 of the Corporation of the Village of Sundridge.
5. The Treasurer/Tax Collector of the Corporation of the Village of Sundridge is hereby authorized to mail or cause to be mailed to the address of the residence or place of business of each property or person, a notice specifying the amount of taxes payable by such persons pursuant to the provisions of this by-law.
6. The taxes payable pursuant to this by-law shall be paid into the municipal office to the Corporation of the Village of Sundridge on or before the respective dates herein before set forth.
7. The Treasurer/Tax Collector is hereby authorized to accept part payment from time to time, on account, of any taxes which have become due pursuant to this by-law. This by-law, in accordance with the provisions of the Municipal Act, permits the incorporation of sewer billings to be applied to the tax billing in a manner and amount as determined by Council.
8. Any default of payment of the full amount of any taxes by the respective due dates, any subsequent installment or installments thereof shall forthwith become due and payable and, in addition a percentage charge of 15% per annum or 1¼% per month, shall be levied on unpaid taxes in the manner established by section 345 of the Municipal Act.
9. If any section or portion of this by-law is found by a Court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the Village of Sundridge that all remaining sections and portions of this by-law continue in force and effect.
10. The estimated Revenues and Expenditures for the year 2020 are attached hereto and form Part of this by-law, identified as Schedule "A" to this by-law.

PASSED THIS 15<sup>th</sup> DAY OF JULY, 2020.

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Lyle Hall, Mayor

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Christine Hickey, Deputy Clerk