

THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

BY-LAW NO. 2024-002

- BEING a by-law to provide for an interim tax levy, due dates for the payment of the interim taxes, and penalties and interest charges for the non-payment of taxes or any instalment by the due date, applicable for the year 2024.
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- WHEREAS the *Municipal Act, 2001*, c. 25 s. 5 (1) provides that the powers of a municipal corporation are to be exercised by its council;
- AND WHEREAS the *Municipal Act, 2001*, c. 25 s. 5 (3) provides that the powers of every council shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;
- AND WHEREAS the *Municipal Act, 2001*, c.25, s.317(1), provides that the council of a local municipality, before the adoption of the estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;
- AND WHEREAS the *Municipal Act 2001*, c.25, s.317(3) (1), provides that the amount levied on a property shall not exceed fifty percent (50%) of the total amount of taxes for municipal and school purposes levied on the property for the previous year;
- AND WHEREAS the *Municipal Act, 2001*, c.25, s.317(3) (3), provides that for the purposes of calculating the total amount of taxes for the previous year, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year;
- AND WHEREAS the *Municipal Act, 2001*, c.25, s.317(4) allows a municipality to levy taxes using the most recent revised assessment roll received before the passage of this by-law;
- AND WHEREAS the *Municipal Act 2001*, c.25, s. 317(9), provides that if the council of a municipality is of the opinion that the taxes levied under s. (1) on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, the council may adjust the taxes on the property under s. s. (1) to the extent it considers appropriate;

AND WHEREAS

the *Municipal Act 2001*, c.25, s. 345(1) and 345(2), provide that a local municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date and that a percentage charge, not to exceed 1¼ percent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default;

AND WHEREAS

the *Municipal Act 2001*, c.25, s. 345(3), provides that interest charges, not to exceed 1¼ percent each month of the amount of taxes due and unpaid, may be imposed for non-payment of taxes;

AND WHEREAS

Council of the Township of South Stormont deems it necessary to levy an interim tax rate on all ratable properties using the 2023 annualized assessment for tax year 2024 to meet the financial obligations of the municipality.

NOW THEREFORE

Council of the Township of South Stormont hereby enacts as follows:

1. That the Treasurer is hereby instructed to bill and collect the tax levies set at 50% of the rates outlined in By-law No. 2023-031 of the Corporation of the Township of South Stormont, and By-law No. 5389 and 5390 of the United Counties of Stormont, Dundas and Glengarry, passed in 2023, and of the taxes levied for education purposes as set by the Province of Ontario for the 2023 tax year. These rates are provided for in Schedule "A" attached to this By-law.
2. That the Treasurer shall use 2023 annualized assessments which consist of the 2023 returned roll received from the Municipal Property Assessment Corporation, as well as any changes in assessments occurring throughout the year.
3. That the interim tax levy imposed by this by-law shall become due and payable in instalments as follows: 50% of the interim levy shall become due and payable on the 28th day of March, 2024, and the balance of the interim tax levy shall become due and payable on the 31st day of May, 2024.

4. That on all taxes which are in default on the first day after the due date, a penalty of 1¼ percent shall be added and thereafter interest of 1¼ percent per month shall be added on the 1st day of each and every month thereafter while the default continues.
5. That any other by-law inconsistent to this by-law is hereby repealed.

READ AND PASSED in open Council, signed and sealed this 10th day of January, 2024.

Original signed

Mayor

Original signed

Clerk

**Schedule "A" to By-Law No. 2024-002
2024 Interim Tax Rates**

Property Class	Tax Class	2024 Interim Tax Rate
Commercial PIL (Full)	CF	1.542222
Commercial PIL (General)	CG	0.917222
Commercial Taxable (Full, Shared)	CH	1.542222
Commercial Taxable	CT	1.357222
Commercial Excess Land	CU	1.082056
Commercial Vacant Land	CX	1.082056
Commercial PIL (General Vacant Land)	CZ	0.642056
Office building taxable	DT	1.357222
Office building taxable: excess land	DU	1.082056
Exempt	E	0.000000
Farm PIL (Tenant of Province)	FP	0.159456
Farmland	FT	0.159456
Landfill PIL	HF	3.765250
Industrial PIL (Full, Shared PIL)	IH	1.783258
Industrial PIL Vacant Land (Shared)	IJ	1.435781
Industrial PIL Excess Land (Shared)	IK	1.435781
Industrial Occupied	IT	1.598258
Industrial Excess Land	IU	1.250781
Industrial Vacant Land	IX	1.250781
New Construcion Industrial Taxable: Full	JT	1.598258
New Construcion Industrial Taxable: Excess Land	JU	1.250781
Large Industrial Taxable	LT	2.765713
Large Industrial Excess Land	LU	2.067999
Multi-Residential	MT	0.637826
New Multi-Residential	NT	0.637826
Pipelines	PT	1.207819
Residential PIL (General)	RG	0.561326
Residential PIL (Shared PIL -Full)	RH	0.637826
Residential PIL (Tenant of Province)	RP	0.637826
Residential and Farm	RT	0.637826
Managed Forests	TT	0.159456
New Construction Commercial Taxable: Full	XT	1.357222
New Construction Commercial: Excess Land	XU	1.082056

Eamers Corners Sewer

Property Class	Tax Class	2024 Interim Tax Rate
Commercial Taxable	CT	0.000259
Residential and Farm	RT	0.000158