

**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**

**BY-LAW NO. 13-2021**

**BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED DURING THE YEAR AND TO ADOPT TAX RATES FOR THE YEAR 2021.**

**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. 5284 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. 5284 directed each lower-tier Municipality to levy specified tax rates for the purpose of raising the general upper-tier levy;

**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 \$6,236,439 be adopted as its requirements for the year 2021.
2. That for the year 2021, 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 billed by the interim installments for 2021 shall be deducted from the amounts levied by this by-law. The amount for Interim Installments were calculated by using the current Assessment Roll times 50% of the 2020 Tax Rate.
5. That for Payments-In-Lieu of taxes and railway rights-of-way 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 2021.
6. That taxes shall be payable in two installments (July 30th, 2021 and September 30th, 2021).
7. That the due dates for all Supplementary and Omitted assessments will be payable in one installment.
8. 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.
9. 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.
10. That taxes shall be payable at the Township Office in Alexandria, at most Financial Institutions in Canada or by mail.
11. 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.
12. 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 nonpayment 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 capital surpluses be transferred to the specific departments' capital fund reserves (fire, roads, recreation, RARE and water/sewer departments) and any deficits incurred by these same departments be funded from their specific 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 #10-2020 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 12th day of April, 2021.

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**CAO/Clerk /Deputy Clerk**

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**Mayor / Deputy Mayor**

I hereby certify this to be a true copy of By-Law No. 13-2021, and that such By-Law is in full force and effect.

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**Date Certified**

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**CAO/Clerk / Deputy Clerk**

The Corporation of the Township of North Glengarry				Schedule "A"									
2021 Final Tax Rates													
			2021			2021			2021			2021	
Property Class		Current Value	Tax Rate	Municipal	%	Upper Tier	Upper Tier	%	Education	Education	%	Tax	Total
		Assessment	Municipal	Tax Dollars	Change	Rate	Tax Dollars	Change	Rate	Tax Dollars	Change	Rate	Collected
Residential & Farm	RT	873,636,025	0.5212773	4,554,066	0.00%	0.578267	5,051,949	-0.74%	0.15300	1,336,663	0.00%	1.25254430	10,942,678
Residential - Education Only - EP	RD	0	0.0000000	0	0.00%			0.00%	0.15300	0	0.00%	0.15300000	0
Multi-Residential	MT	9,473,700	0.5212773	49,384	0.00%	0.578267	54,783	-0.74%	0.15300	14,495	0.00%	1.25254430	118,662
New Multi-Residential	NT	1,104,000	0.5212773	5,755	0.00%	0.578267	6,384	-0.74%	0.15300	1,689	0.00%	1.25254430	13,828
Large Industrial	LT	0	2.1597812	0	0.00%	2.395902	0	-0.74%	0.88000	0	-29.60%	5.43568320	0
Farmlands	FT	474,054,112	0.1303193	617,784	0.00%	0.144567	685,326	-0.71%	0.03825	181,326	0.00%	0.31313630	1,484,436
Commercial	CT	61,183,373	0.8517812	521,148	0.00%	0.944903	578,124	-0.73%	0.88000	538,414	-29.60%	2.67668420	1,637,686
Commercial Construction (New)	XT	22,276,800	0.8517812	189,750	0.00%	0.944903	210,494	-0.73%	0.88000	196,036	-10.20%	2.67668420	596,280
Industrial	IT	11,923,600	1.0756208	128,253	0.00%	1.193200	142,272	-0.73%	0.88000	104,928	-29.60%	3.14882080	375,453
Industrial Construction (New)	JT	6,108,300	1.0756208	65,702	0.00%	1.193200	72,884	-0.73%	0.88000	53,753	-10.20%	3.14882080	192,339
Pipeline	PT	5,092,000	0.7130375	36,308	0.00%	0.791000	40,278	-0.73%	0.88000	44,810	-10.20%	2.38403750	121,395
Managed Forest	TT	5,635,700	0.1303193	7,344	0.00%	0.144600	8,149	-0.68%	0.03825	2,156	0.00%	0.31316930	17,649
Parking Lot	GT	39,000	0.8517812	332	0.00%	0.944903	369	-0.73%	0.88000	343	-29.60%	2.67668420	1,044
Shopping Centre	ST		0.8517812	0	0.00%	0.944903	0	-0.73%	0.88000	0	-29.60%	2.67668420	0
Construction Shopping Centre (NEW)	ZT	4,570,900	0.8517812	38,934	0.00%	0.944903	43,191	-0.73%	0.88000	40,224	-10.20%	2.67668420	122,349
Commercial Excess Vacant Unit	CU	563,120	0.5962469	3,358	0.00%	0.661400	3,724	-0.74%	0.88000	4,955	-29.60%	2.13764690	12,038
Commercial Vacant Land	CX	2,434,200	0.5962469	14,514	0.00%	0.661400	16,100	-0.74%	0.88000	21,421	-29.60%	2.13764690	52,035
Commercial Excess Vacant (New Construction)	XU	272,800	0.5962469	1,627	0.00%	0.661400	1,804	-0.74%	0.88000	2,401	-10.20%	2.13764690	5,832
Shopping Centre Excess Land	SU	0	0.5962469	0	0.00%	0.666306	0	0.00%	0.88000	0	-29.60%	2.14255254	0
Industrial Excess Land	IU	96,600	0.7529345	727	0.00%	0.835300	807	-0.72%	0.88000	850	-29.60%	2.46823450	2,384
Industrial Vacant Land	IX	192,900	0.7529345	1,452	0.00%	0.835300	1,611	-0.72%	0.88000	1,698	-29.60%	2.46823450	4,761
Industrial Excess (New Construction)	JU		0.7529345	0	0.00%	0.835300	0	-0.72%	0.88000	0	-10.20%	2.46823450	0
Large Industrial Vacant Unit Excess Land	LU	0	1.5118470	0	0.00%	1.677100	0	-0.73%	0.88000	0	-29.60%	4.06894700	0
		1,478,657,130		6,236,439	0.00%		6,918,249	-0.7%		2,546,160	-16.8%		15,700,848