

THE CORPORATION OF THE TOWNSHIP OF CHAPPLE

BY-LAW NO. 1761

**A BY-LAW TO LEVY AND COLLECT PROPERTY TAXES
FOR THE YEAR 2021**

WHEREAS the Council of the Corporation of the Township of Chapple has prepared and adopted estimates of all sums required during the year for the purposes of the Municipality totaling \$ 1,745,970.00 pursuant to Section 290 of the Municipal Act, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*");

AND WHEREAS all property assessment rolls on which the 2021 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c.A31, as amended (hereinafter referred to as the "*Assessment Act*");

AND WHEREAS Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the *Assessment Act*;

AND WHEREAS the Municipality is required to establish tax ratios pursuant to Section 308 of the *Municipal Act* for each prescribed Property Class;

AND WHEREAS the Municipality is required to establish the treatment of each Property Subclass pursuant to Section 313 of the *Municipal Act*;

AND WHEREAS Section 312 of the *Municipal Act* provides for the establishment of tax rates to be levied for local municipal purposes;

AND WHEREAS Section 355 of the *Municipal Act* provides for the establishment of a minimum tax amount and the treatment of taxes that would otherwise be less than that amount;

AND WHEREAS the taxes for school purposes shall be levied, collected and administered by the Municipality in accordance with the

Education Act, R.S.O. 1990, c.E.2 and Ontario Regulation 400/98 made and most recently revised under the Act;

AND WHEREAS Part X of the *Municipal Act* provides for the issuance of tax bills and the collection and administration of tax amounts;

NOW THEREFORE the Council for the Corporation of the Township of Chapple **ENACTS AS FOLLOWS:**

In this by-law the following words shall be defined as:

“Collector” shall mean Treasurer, Deputy Treasurer, Tax Collector, Deputy Tax Collector or person designated by the Treasurer;

1. **THAT** for the taxation year 2021, the tax ratio for property in:
 - a) The Residential class is 1.000000;
 - b) The Commercial Occupied class is 1.100000;
 - c) The Industrial class is 1.983869;
 - d) The Landfill class is 1.000000;
 - e) The Pipeline class is 5.528214;
 - f) The Farm class is 0.250000;

2. **THAT**, in accordance with Subsection 313(1.3) of the *Municipal Act*, no tax rate reductions shall be applied to properties in the Vacant or Excess Land Subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the Assessment Act.

3. **THAT** for the taxation year 2021 the Municipality shall levy on ratable property in the Tax Rates set out in schedule “A” attached hereto and forming part of this by-law in accordance with the following:
 - a) General Municipal Tax Rates shall be levied on all property ratable for municipal purposes, and
 - b) Education Tax Rates shall be levied on all property ratable for school purposes.

4. **THAT** in the event that the total taxes for a property would be less than \$100.00 if not for this section, the taxes for that property shall be set at \$100.00.

5. **THAT** the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.

6. **THAT** the final tax levy be billed and imposed under this by-law and shall become due and payable on August 31, 2021.

7. **THAT** the Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable and the dates on which installments are due.

8. **THAT** the notice to be mailed under this by-law shall contain the particulars provided for in the by-law and the information required to be entered on the tax bill under Section 343 of the *Municipal Act*.

9. **THAT** all taxes levied under this by-law shall be payable in the hands of the Collector in accordance with the provisions of this by-law.

10. **THAT** except as provided for in Section 11 of this by-law, penalty and interest shall be imposed in accordance with Section 245 of the *Municipal Act* the following against amounts that become due and remain unpaid:

a) There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default on the installment dates. The penalty shall be one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due date set out above; and

b) there shall be levied an interest charge one and one-quarter percent (1.25%) calculated on the first day of the next calendar month after default or non-payment of any installment and a further one and one-quarter percent (1.25%) shall be levied on the unpaid installment on the first day of each calendar month thereafter for so long as the installment remains unpaid.


11. **THAT** the Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.

12. **THAT** nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.

13. **THAT** the Treasurer is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein;

14. **THAT** this by-law comes into force and take effect upon the final passing hereof.

READ and finally passed this 8th day of June, 2021.



Reeve



CAO/Clerk/Treasurer

Certified to be a true and correct copy of Bylaw No. 1761
Passed by Council this 8th day of June, 2021.



CAO/CLERK/TREASURER

SCHEDULE A: PROPERTY TAX PARAMETERS, RATES AND LEVY FOR THE 2021 TAXATION YEAR

RTC RTQ	Realty Tax Class	Status/Subclass	Assessment Returned for Taxation	Tax Ratios	Subclass Discounts	Municipal General Tax Rates	Municipal General Levy	Provincial Educ Tax Rates	Provincial Educ Levy
CF	Comm PIL NS	Full	217100	1.1	1	0.01265308	\$ 2,746.98	0.00593040	\$ 1,287.49
CG	Comm PIL NS	Munc Only	205900	1.1	1	0.01265308	\$ 2,605.27	Municipal Only	
CR	Comm PIL Vac T Tenant	Vacant	199100	1.1	1	0.01265308	\$ 2,519.23	0.00593040	\$ 1,180.74
CT	Comm Taxable	Full	4033800	1.1	1	0.01265308	\$ 51,039.99	0.00593040	\$ 23,922.05
CU	Comm Taxable Excess	Excess	44500	1.1	1	0.01265308	\$ 563.06	0.00593040	\$ 263.90
CX	Comm Taxable Vacant	Vacant	42600	1.1	1	0.01265308	\$ 539.02	0.00593040	\$ 252.64
FT	Farm Taxable - EP	Full	12278200	0.250000	1	0.00287570	\$ 35,308.42	0.00038250	\$ 4,696.41
FT	Farm Taxable - ES	Full	395200	0.250000	1	0.00287570	\$ 1,136.48	0.00038250	\$ 151.16
HF	Landfill PIL	Full	9200	1	1	0.01150280	\$ 105.83	0.00459442	\$ 42.27
IH	Ind Taxable Shared PIL	Full	46200	1.983869	1	0.02282005	\$ 1,054.29	0.00980000	\$ 452.76
IK	Ind Tax Excess Shared PIL	Excess	14800	1.983869	1	0.02282005	\$ 337.74	0.00980000	\$ 145.04
IT	Industrial Taxable	Full	454100	1.983869	1	0.02282005	\$ 10,362.58	0.00880000	\$ 3,996.08
IX	Industrial Taxable Vacant	Vacant	132500	1.983869	1	0.02282005	\$ 3,023.66	0.00880000	\$ 1,166.00
KT	Lg Ind New Construction	Full	20496200	1.983869	1	0.02282005	\$ 467,724.31	0.00880000	\$ 180,366.56
LT	Large Industrial	Full	16987600	1.983869	1	0.02282005	\$ 387,657.88	0.00880000	\$ 149,490.88
LU	Large Industrial Excess	Excess	8400	1.983869	1	0.02282005	\$ 191.69	0.00880000	\$ 73.92
PT	Pipeline Taxable	Full	1664000	5.528214	1	0.06358994	\$ 105,813.66	0.00880000	\$ 14,643.20
RG	Residential PIL	Munc Only	61300	1	1	0.01150280	\$ 705.12	Municipal Only	
RT	Res Taxable EP	Full	55227950	1	1	0.01150280	\$ 635,276.06	0.00153000	\$ 84,498.76
RT	Res Taxable ES	Full	882650	1	1	0.01150280	\$ 10,152.95	0.00153000	\$ 1,350.45
RT	Res Taxable NS	Full	21400	1	1	0.01150280	\$ 246.16	0.00153000	\$ 32.74
XT	Comm New Construction	Full	2122800	1.1	1	0.01265308	\$ 26,859.96	0.00593040	\$ 12,589.05
TOTALS			115545500				\$ 1,745,970.33		\$ 480,602.12