



**THE CORPORATION OF THE TOWNSHIP OF CHAPPLE
(the "Municipality")**

BYLAW NO. 1817

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 \$1,923,970 pursuant to Section 290 of the Municipal Act, 2001, S.O. c.25, as amended (hereinafter referred to as the "*Municipal Act*");

AND WHEREAS all property assessment rolls on which the 2023 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, be it resolved that the Municipal Council of the Corporation of the Township of Chapple **HEREBY 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 2023, the tax ratio for property in:

- a)** The Residential Class is 1.000000;
- b)** The Commercial 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;
- g)** The Managed Forests 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 2023 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 payable on August 31, 2023.
7. **THAT** the Collector may mail or cause to be mailed to the address of the residence of 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 345 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 of 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-law 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 takes effect upon the final passing hereof.

READ AND PASSED this 13th day of June 2023.

JAMES GIBSON, REEVE

TARA ALLAIRE, CAO/CLERK TREASURER

SCHEDULE A: PROPERTY TAX PARAMETERS, RATES AND LEVY FOR THE 2023 TAXATION YEAR

RTC	REALTY TAX CLASS	STATUS/SUBCLASS	ASSESSMENT RETURNED FOR TAXATION	TAX RATIOS	SUBCLASS DISCOUNTS	MUNICIPAL GENERAL TAX RATES	MUNICIPAL GENERAL LEVY	PROVINCIAL EDUCATION TAX RATES	PROVINCIAL EDUCATION LEVY
CF	Comm PIL NS	Full	217100	1.1	1	0.01433594	\$ 3,112.33	0.00593040	\$ 1,287.49
CG	Comm PIL NS	Munc Only	205900	1.1	1	0.01433594	\$ 2,951.77	Municipal Only	
CR	Comm PIL Vac Tenant	Vacant	199100	1.1	1	0.01433594	\$ 2,854.29	0.00593040	\$ 1,180.74
CT	Comm Taxable	Full	6611576	1.1	1	0.01433594	\$ 94,783.16	0.00593040	\$ 39,209.29
CU	Comm Taxable Excess	Excess	44500	1.1	1	0.01433594	\$ 637.95	0.00593040	\$ 263.90
CX	Comm Taxable Vacant	Vacant	33100	1.1	1	0.01433594	\$ 474.52	0.00593040	\$ 196.30
FT	Farm Taxable - EP	Full	12022852	0.25	1	0.00325817	\$ 39,172.50	0.00038250	\$ 4,598.74
FT	Farm Taxable - ES	Full	395200	0.25	1	0.00325817	\$ 1,287.63	0.00038250	\$ 151.16
	Managed Forests	Full		0.25	1	0.00325817	\$ -	0.00038250	\$ -
HF	Landfill PIL	Full	9200	1	1	0.01303267	\$ 119.90	0.00459442	\$ 42.27
IH	Ind Taxable Shared PIL	Full	46200	1.983869	1	0.02585511	\$ 1,194.51	0.00980000	\$ 452.76
IK	Ind Tax Excess Shared PIL	Excess	14800	1.983869	1	0.02585511	\$ 382.66	0.00980000	\$ 145.04
IT	Industrial Taxable	Full	725000	1.983869	1	0.02585511	\$ 18,744.95	0.00880000	\$ 6,380.00
IX	Industrial Taxable Vacant	Vacant	132500	1.983869	1	0.02585511	\$ 3,425.80	0.00880000	\$ 1,166.00
LT	Large Industrial	Full	34785800	1.983869	1	0.02585511	\$ 899,390.69	0.00880000	\$ 306,115.04
LU	Large Industrial Excess	Excess	8400	1.983869	1	0.02585511	\$ 217.18	0.00880000	\$ 73.92
PT	Pipeline Taxable	Full	1664000	5.528214	1	0.07204739	\$ 119,886.86	0.00880000	\$ 14,643.20
RG	Residential PIL	Munc Only	61300	1	1	0.01303267	\$ 798.90	Municipal Only	\$ -
RT	Res Taxable EP	Full	55396602	1	1	0.01303267	\$ 721,965.63	0.00153000	\$ 84,756.80
RT	Res Taxable ES	Full	940970	1	1	0.01303267	\$ 12,263.35	0.00153000	\$ 1,439.68
RT	Res Taxable NS	Full	23438	1	1	0.01303267	\$ 305.46	0.00153000	\$ 35.86
TOTALS			113537538				\$ 1,923,970.03		\$ 462,138.20