

MUNICIPALITY OF CASSELMAN

BY-LAW: 2023-026

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF 2023 TAX RATES FOR MUNICIPAL AND SCHOOL PURPOSES AND TO FURTHER PROVIDE PENALTY AND INTEREST FOR PAYMENT IN DEFAULT.

WHEREAS as per *Section 290 (1) of the Municipal Act, S.O. 2001, c.25, as amended*, municipal council adopted the 2023 Municipal Budget with By-Law No. 2023-010 on the 31st day of January 2023 which included estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS as per *Section 307 (2) (b) of the Municipal Act, S.O. 2001, c.25, as amended*, the tax rates and the rates to raise the fees or charges shall be in the same proportion to each other as the tax ratios established under *Section 308* for the property classes are to each other;

AND WHEREAS as per *Section 308 (3) of the Municipal Act, S.O. 2001, c.25, as amended*, the tax ratios are the ratios that the tax rate for each property class must be to the tax rate for the residential property class where the residential property class tax ratio is 1 and, despite this section, the tax ratio for the farmlands property class and the managed forests property class prescribed under the *Assessment Act*;

AND WHEREAS as per *Section 312 (2) of the Municipal Act, S.O. 2001, c.25, as amended*, provides that for the purposes of raising the general local municipal levy, the council of a local municipality shall, after the adoption of estimates for the 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 as per *Section 345 (1) of the Municipal Act S.O. 2001, c.25, as amended*, a municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date;

AND WHEREAS certain education rates are provided in various regulations, and commercial and industrial education amounts have been requisitioned by the Province.

AND WHEREAS the 2023 levy for municipal purposes is \$3,683,395.

AND WHEREAS it is necessary for the Council of the Municipality of Casselman, pursuant to the Municipal Act to levy on the whole rateable property according to the last revised assessment roll for the Municipality of Casselman the sums set forth for various purposes in Schedule 'A' hereto attached for the current year.

AND WHEREAS an interim levy was made before the adoption of the estimates for the current year.

NOW THEREFORE, the Council of the Municipality of Casselman **ENACTS** as follows:

1. For the current year, the Municipality of Casselman shall levy upon the Residential Assessment, Multi-Residential Assessment, Office Building Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment and Farmland Assessment the rates of taxation per current value assessment for general purposes as set out in Schedule 'A' attached to this By-Law.
2. The estimates for the current year are as set forth in Schedule 'A' attached to this By-Law.
3. The levy provided for in Schedule 'A' attached to this By-Law shall be reduced by the amount of the interim levied during the current year.
4. For payment-in-lieu of taxes due to the Municipality of Casselman, the actual amount due to the Municipality of Casselman shall be based on the assessment roll and the tax rates for the current year.
5. This shall become due and payable as follows:

For all classes, including capped classes, fifty percent of the final levy shall become due and payable on the 29th day of August and the remaining balance of the final levy shall become due and payable on the 30th day of October 2023.

6. On all taxes of the current levy, which are in default, a penalty of 1.25 percent shall be added beginning on the 1st day of the month


following the due date and each and every month that the default continues, until December of the current year.

7. On all taxes in default, on January 1st, 2024, interest shall be added at the rate of 1.25 percent per month for each month in which the default continues.
8. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
9. The collector may mail or cause to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
10. Taxes are payable at the Municipal Office in Casselman, Ontario or at any financial institution member of the Canadian Payment Association.
11. If any section or portion of this By-Law or of Schedule 'A' is found by a court of competent jurisdiction to be invalid, it is the intent of Council of the Municipality of Casselman that all remaining sections and portions of this By-Law of Schedule 'A' continue in force and effect.
12. Schedule 'A' attached hereto shall be and form part of this By-Law.

READ AND PASSED IN OPEN COUNCIL THIS 13th DAY OF JUNE, 2023.



Geneviève Lajoie, Mayor



Mélodie Sorrell, Clerk

Schedule A: Property Tax Rates

Realty Tax Class / Subclass	RTC RTQ	Municipale Municipal	Comtés County	Écoles School	Total
Commercial	CT	0.00946699	0.00638116	0.00880000	0.02464815
Commercial	DT	0.00946699	0.00638116	0.00880000	0.02464815
Commercial	CF	0.00946699	0.00638116	0.00980000	0.02564815
Commercial	CG	0.00946699	0.00638116	0.00000000	0.01584815
Commercial - Excess Land	CU	0.00946699	0.00638116	0.00880000	0.02464815
Commercial - Vacant Land	CX	0.00946699	0.00638116	0.00880000	0.02464815
Farm	FT	0.00164243	0.00110707	0.00038250	0.00313200
Industrial	IT	0.01607544	0.01083555	0.00880000	0.03571099
Industrial	IH	0.01607544	0.01083555	0.01250000	0.03941099
Industrial - Excess Land	IU	0.01607544	0.01083555	0.00880000	0.03571099
Industrial - Excess Land	IX	0.01607544	0.01083555	0.00880000	0.03571099
Multi-Residential	MT	0.00919763	0.00619961	0.00153000	0.01692724
New Multi-Residential	NT	0.00656974	0.00442829	0.00153000	0.01252803
Pipeline	PT	0.00930136	0.00626952	0.00880000	0.02437088
Residential	RT	0.00656974	0.00442829	0.00153000	0.01252803