

THE CORPORATION OF THE TOWNSHIP OF PELEE

BY-LAW NO: 2021 – 29

“2021 TAX RATES”

(July 26, 2021)

A By-law to set and levy tax rates and to further provide for penalty and interest in default of payment thereof for 2021

WHEREAS Section 312 of *The Municipal Act 2001*, provides that the Council of a municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, as amended, and Regulations thereto;

AND WHEREAS it is necessary for the Council of the Township of Pelee to levy on the whole of ratable property, according to the last revised assessment roll, the sum of \$2,045,280 to be adopted in the budget estimates;

AND WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

NOW THEREFORE the Council of the Township of Pelee hereby enacts as follows:

1. That a tax rate of 1.492510% is hereby adopted to be applied against the whole of the assessment for real property in the residential class.
2. That a tax rate of 2.067873% is hereby adopted to be applied against the whole of the assessment for real property in the commercial class as adjusted by the provisions of the *Municipal Act 2001*.
3. That a tax rate of 1.462511% is hereby adopted to be applied against the whole of the assessment for real property in the industrial class as adjusted by the provisions of the *Municipal Act 2001*.
4. That a tax rate of 0.373128% is hereby adopted to be applied against the whole of the assessment for real property in the farmlands class.
5. That a tax rate of 0.373128% is hereby adopted to be applied against the whole of the assessment for real property in the managed forests class.
6. Pursuant to the *Education Act, R.S.O. 1990, c. E.2*, and the Regulations passed and to be passed pursuant to that Act, as amended by O.Reg 46/21 prescribing the 2021 education property tax rates for residential and business classes, the following education tax rates are established:

A rate of 0.153000% against the whole of the assessment for real property in the residential class;

A rate of 0.880000% against the whole of the assessment for real property in the commercial class;

A rate of 0.980000% against the whole of the assessment for real property in the commercial class as identified in O.Reg46/21 Table 5 for certain payments in lieu of school taxes for commercial properties: Commercial Payment in Lieu-Full, Commercial Taxable-Vacant Land-Shared Payment in Lieu;

A rate of 0.880000% against the whole of the assessment for real property in the industrial class;

A rate of 0.980000% against the whole of the assessment for real property in the industrial class as identified in O.Reg46/21 Table 5 for certain payments in lieu of school taxes for industrial properties: Industrial Taxable-Full Shared Payment in Lieu, Industrial Taxable-Excess Land-Shared Payment in Lieu;

A rate of 0.038250% against the whole of the assessment for real property in the farmlands class.

A rate of 0.038250% against the whole of the assessment for real property in the managed forests class.

7. That the reduction in the tax rate for commercial vacant and excess land is established at 30%.
8. That the reduction in the tax rate for industrial vacant and excess land is established at 35%.
9. That every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:

50% of the final levy (after deduction of the interim levy) rounded upwards to the next whole dollar shall become due and payable on the 31st day of August 2021; and the balance of the final levy shall become due and payable on the 30th day of November 2021, and non-payment of the amount noted on the dates stated in accordance with this section shall constitute default.
10. That on all taxes of the levy which are in default, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues, until December 31st, 2021.
11. That on all taxes in default on January 1st, 2022, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.
12. That 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.
13. That the collector may mail or cause the same 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.

14. That taxes are payable at the Township of Pelee Municipal Office, 1045 West Shore Road, Pelee Island, Ontario, N0R 1M0.
15. That By-Law 2021-17 being a by-law to set and levy tax rates and to further provide for penalty and interest in default of payment thereof for 2021 is hereby repealed.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 26th DAY OF July 2021.

Original Signed By: _____

MAYOR, Raymond Durocher

Original Signed By: _____

CAO/CLERK, Janice Hensel