

THE CORPORATION OF THE TOWNSHIP OF CRAMAHE

BY-LAW NO. BL-2024-23

Being a By-law to provide for the adoption of rates and to further provide for penalty and interest in default of payment for the year 2024.

WHEREAS the Ontario Municipal Act, 2001, S.O. 2001, c. 25 section 312, as amended, provides that the Council of a local 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 Ontario Municipal Act, 2001, S.O. 2001, c. 25 section 290, as amended, provides that the council of 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 the Ontario Municipal Act, 2001, S.O. 2001, c. 25 section 355, as amended, provides that the Council may provide for a minimum tax; and

WHEREAS certain tax and assessment related regulations require reductions in certain tax rates for certain classes or subclasses of property; and

WHEREAS the Council of the County of Northumberland, being the upper tier municipality, has approved By-law 18-2024 to establish the various county tax rates for the County of Northumberland and use by its respective lower tier municipality; and

WHEREAS Section 307 of the said Act requires tax rates to be established in the same proportion to tax ratios as set out by the County of Northumberland

WHEREAS pursuant to the Education Act, R.S.O. 1990, c. E.2, and the Regulations passed and to be passed pursuant to that Act, The Corporation of the Township of Cramahe levies specified tax rates on the assessment for school purposes; and

WHEREAS the Council of the Corporation of the Township of Cramahe approved the 2024 budget document in principle at its meeting held March 26, 2024; and

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

1. **THAT** the estimates of the sums required during the year 2024 for the purposes of the municipality requiring a levy of \$7,614,132 for general municipal purposes, a levy of \$13,500 for the rural streetlight area charge, and a levy of \$75,000 for the urban streetlight, sidewalks and storm sewers maintenance area charge be hereby adopted; and
2. **THAT** the County of Northumberland tax levies, in the amount of \$5,064,766 shall be levied and collected upon the whole of the taxable assessment for real property within the Corporation of the Township of Cramahe; and
3. **THAT** the Education tax levies, in the amount of \$1,823,467 shall be levied and collected upon the whole of the taxable assessment for real property within the Corporation of the Township of Cramahe; and

4. **THAT** the tax rates outlined in Schedule “A” herein, be adopted and applied against the whole of the assessment for real property in each of the respective classes; and
5. **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; and
 - 50 percent of the final levy shall be due and payable on the 28th day of June, 2024; and the remaining balance of the final levy shall become due and payable on the 30th day of September, 2024; and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
6. **THAT** the Commercial, Industrial and Multi-Residential tax rates could be billed at a later date pending OPTA files, due dates if need be will be established by resolution of Council pertaining to these three capped classes; and
7. **THAT** a minimum billing charge of \$10.00 may be established; and
8. **THAT** the Treasurer is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the property indicated on the last revised assessment roll; and
9. **THAT** the taxes are payable at the municipal office of the Township of Cramahe or through pre-authorized payment service or through telephone/computer banking services; and
10. **THAT** a penalty of one and one-quarter percent (1.25%) per month will be charged on all installments not paid by the due dates until the end of the current year, and that the interest rate of one and one-quarter percent (1.25%) per month (fifteen percent per annum) be charged on all tax arrears until paid; and
11. **THAT** on all taxes in default on January 1st, 2025, interest shall be added at the rate of one and one-quarter percent (1.25%) per month for each month or fraction thereof in which the default continues; and
12. **THAT** Penalties and interest added shall become due and payable as if they had originally been imposed and shall form part of the unpaid tax levy; and
13. **THAT** all omitted and supplementary taxes levied under the Assessment Act will be due not less than 21 days after demand, and penalties and interest will be added in the same manner as other taxes levied under this by-law. Omitted and supplementary taxes will be payable in one instalment.
14. **THAT** the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due. Payments shall be credited first to other fees that have been added to the tax account, then to all penalties and interest and then to the oldest tax arrears; and
15. **THAT** this by-law shall come into force and effect upon the date of final reading.

Read a first, second and third time and finally passed this 30th day of April, 2024.

Mandy Martin, Mayor

Holly Grant, Clerk

Schedule "A"
By-law 2024-23
2024 Tax Rates

Assessment – Class	Municipal-General	County	Education	Total 2024 Tax Rate	Rural Street Light Area Charge	Urban Street Light Area Charge
Residential (RT) / (RH)	0.00845289	0.00561221	0.00153000	0.01559510	0.00002064	0.00030397
Multi-Residential (MT)	0.01352463	0.00897953	0.00153000	0.02403416	0.00003715	0.00048636
Farmland (FT)	0.00211322	0.00140305	0.00038250	0.00389877	0.00000516	0.00007599
Managed Forest (TT)	0.00211322	0.00140305	0.00038250	0.00389877	0.00000516	0.00007599
Commercial Full (CT) / (CH)	0.01267934	0.00841831	0.00880000	0.02989765	0.00003096	0.00045596
New Construction Comm (XTN)	0.01267934	0.00841831	0.00880000	0.02989765	0.00003096	0.00045596
Commercial Vacant (CX)	0.01267934	0.00841831	0.00880000	0.02989765	0.00003096	0.00045596
Commercial Excess (CU)	0.01267934	0.00841831	0.00880000	0.02989765	0.00003096	0.00045596
New Construction Comm Excess Land (XUN)	0.01267934	0.00841831	0.00880000	0.02989765	0.00003096	0.00045596
Industrial Full (IT) / (IH)	0.01775107	0.01178564	0.00880000	0.03833671	0.00004335	0.00063834
New Construction Industrial (JTN)	0.01775107	0.01178564	0.00880000	0.03833671	0.00004335	0.00063834
Industrial Vacant (IX)	0.01775107	0.01178564	0.00880000	0.03833671	0.00004335	0.00063834
Industrial Excess (IU)	0.01775107	0.01178564	0.00880000	0.03833671	0.00004335	0.00063834
New Construction Ind. Excess (JUN)	0.01775107	0.01178564	0.00880000	0.03833671	0.00004335	0.00063834
Pipeline (PT)	0.01012741	0.00672399	0.00880000	0.02565140	0.00002473	0.00036419