

# THE CORPORATION OF THE TOWNSHIP OF CRAMAHE

## BY-LAW NO. BL-2023-36

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 2023.

**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 15-2023 to establish the various county tax rates for the County of Northumberland and use by its respective lower tier municipality; and

**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 2023 budget document in principal at its meeting held March 14, 2023; 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 2023 for the purposes of the municipality requiring a levy of \$7,057,670.62 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 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
3. **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 30<sup>th</sup> day of June, 2023; and the remaining balance of the final levy shall become due and payable on the 29<sup>th</sup> day of September, 2023; and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
4. **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

5. **THAT** a minimum billing charge of \$10.00 may be established; and
6. **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
7. **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
8. **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
9. **THAT** on all taxes in default on January 1<sup>st</sup>, 2024, 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
10. **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
11. **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
12. **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 23rd day of May, 2023.**

  
Mandy Martin, Mayor

  
Holly Grant, Clerk

**Schedule “A”  
By-law 2023-36  
2023 Tax Rates**

Assessment – Class	Municipal- General	County	Education	Total 2023 Tax Rate		Rural Street Light Area Charge	Urban Street Light Area Charge
Residential (RT) / (RH)	0.00802835	0.00523979	0.00153000	<b>0.01479814</b>		0.00002105	0.00031561
Multi- Residential (MT)	0.01445102	0.00943161	0.00153000	<b>0.02541263</b>		0.00003788	0.00056809
Farmland (FT)	0.00200709	0.00130995	0.00038250	<b>0.00369954</b>		0.00000526	0.00007890
Managed Forest (TT)	0.00200709	0.00130995	0.00038250	<b>0.00369954</b>		0.00000526	0.00007890
Commercial Full (CT) / (CH)	0.01204252	0.00785968	0.00880000	<b>0.02870220</b>		0.00003157	0.00047341
New Construction Comm (XTN)	0.01204252	0.00785968	0.00880000	<b>0.02870220</b>		0.00003157	0.00047341
Commercial Vacant (CX)	0.01204252	0.00785968	0.00880000	<b>0.02870220</b>		0.00003157	0.00047341
Commercial Excess (CU)	0.01204252	0.00785968	0.00880000	<b>0.02870220</b>		0.00003157	0.00047341
New Construction Comm Excess Land (XUN)	0.01204252	0.00785968	0.00880000	<b>0.02870220</b>		0.00003157	0.00047341
Industrial Full (IT) / (IH)	0.01685953	0.01100355	0.00880000	<b>0.03666308</b>		0.00004420	0.00066278
New Construction Industrial (JTN)	0.01685953	0.01100355	0.00880000	<b>0.03666308</b>		0.00004420	0.00066278
Industrial Vacant (IX)	0.01685953	0.01100355	0.00880000	<b>0.03666308</b>		0.00004420	0.00066278
Industrial Excess (IU)	0.01685953	0.01100355	0.00880000	<b>0.03666308</b>		0.00004420	0.00066278
New Construction Ind. Excess (JUN)	0.01685953	0.01100355	0.00880000	<b>0.03666308</b>		0.00004420	0.00066278
Pipeline (PT)	0.00961876	0.00627779	0.00880000	<b>0.02469655</b>		0.00002522	0.00037813