

# **The Corporation of the Township of Douro-Dummer**

## **By-Law No. 2020-26**

### **Being a By-Law**

### **to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment for 2020**

**Whereas** the Municipal Act, 2001, S.O. 2001, c.25 Section 290 (1) provides that 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 Municipal Act, 2001, S.O. 2001, c.25 Section 312 (2) provides that for the purposes of raising the general local municipality levy, a local municipality shall, each 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 rate-able for local municipality purposes; and

**Whereas** the Municipal Act, 2001, S.O., 2001, c. 25 Section 312 (6) (2) provides that the tax rates on the different classes of property must 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** certain regulations requires reductions in certain tax rates for certain classes or subclasses of property; and

**Now Therefore** the Council of the Corporation of the Township of Douro-Dummer hereby enacts as follows:

1. That the estimates of all sums required during the year 2020 for the purposes of the municipality requiring a levy of **\$5,486,498.08** be hereby adopted.
2. That the tax rates in Schedule A be applied against the whole of the assessment for real property for Municipal, Education and County purposes.
3. That every owner shall be taxed according to the municipal tax rates in this by-law and such tax rates shall become due and payable in two installments as follows:

50% of the final Residential and Commercial/Industrial levy becomes due and payable on the 30<sup>th</sup> day of June 2020 and the balance of the final levy, rounded up to the next whole dollar shall become due and payable on the 30<sup>th</sup> day of September 2020 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default. Any adjustments for the 2020 taxation year, either increases or decreases, shall be applied to the calculated installments and the net amount adjusted accordingly.

4. On all taxes of the levy, which are in default on the 1<sup>st</sup> day of default, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month, or part thereof will be added each and every month, the default continues, until December 31<sup>st</sup>, 2020.
5. 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.

6. 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.
7. That taxes are payable to the Township of Douro-Dummer.

Passed in open council this 5<sup>th</sup> day of May, 2020

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Mayor, J. Murray Jones

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Clerk, Crystal McMillan

Schedule 'A' to By-law 2020-26

2020	FINAL	Upper	Curbside	Depot	Total	MUN	EDUC	TOTAL
	SCHEDULE A	Tier			County	RATE	RATE	RATE
		general						
CFN	COMM. PAYMENT IN LIEU (FULL)	0.00361369	0.00021652	0.00001751	0.00384772	0.00393591	0.00980000	0.01758363
CJN	COM TAXABLE-VL SHARED PIL	0.00252958	0.00015156	0.00001226	0.0026934	0.00259869	0.00980000	0.01509209
CTN	COMMERCIAL TAXABLE:FULL	0.00361369	0.00021652	0.00001751	0.00384772	0.00393591	0.00980000	0.01758363
CGN	COMMERCIAL PIL GENERAL	0.00361369	0.00021652	0.00001751	0.00384772	0.00393591	0.00980000	0.01758363
CUN	COMM TAX:VACANT/EXCESS LAND	0.00252958	0.00015156	0.00001226	0.0026934	0.00275514	0.00980000	0.01524854
CVN	COMM PAYINLIEU:FULL VACANT UNI	0.00252958	0.00015156	0.00001226	0.0026934	0.00275514	0.00980000	0.01524854
CXN	COMM TAX - VACANT LAND	0.00252958	0.00015156	0.00001226	0.0026934	0.00275514	0.00980000	0.01524854
CYN	COMM PAY IN LIEU FULL VAC LAND	0.00252958	0.00015156	0.00001226	0.0026934	0.00275514	0.00980000	0.01524854
XTN	NEW CONSTRUCTION	0.00361369	0.00021652	0.00001751	0.00384772	0.00393591	0.00980000	0.01758363
E N	EXEMPT NO SUPPORT				0			0
FTEP	FARM TAXABLE FULL ENG PUBLIC	0.00082234	0.00004927	0.00000398	0.00087559	0.00089567	0.00038250	0.00215376
FTES	FARM TAX FULL ENGLISH SEPARATE	0.00082234	0.00004927	0.00000398	0.00087559	0.00089567	0.00038250	0.00215376
FTFS	FARM TAX FULL FRENCH SEPARATE	0.00082234	0.00004927	0.00000398	0.00087559	0.00089567	0.00038250	0.00215376
IFN	INDUSTRIAL PAYINLIEU FULL	0.00507614	0.00030414	0.0000246	0.00540488	0.00552877	0.01250000	0.02343365
IHN	INDUSTRIAL TAX:FULL SHARED PIL	0.00507614	0.00030414	0.0000246	0.00540488	0.00552877	0.01250000	0.02343365
ITN	INDUSTRIAL TAXABLE FULL	0.00507614	0.00030414	0.0000246	0.00540488	0.00552877	0.01250000	0.02343365
IUN	INDUST TAX VACANT UNIT/EXCESS	0.00329949	0.00019769	0.00001599	0.00351317	0.00359370	0.01250000	0.01960687
XUN	COMM TAX NEW EXCESS LAND	0.00252958	0.00015156	0.00001226	0.0026934	0.00275514	0.00980000	0.01524854
IXN	INDUST TAX VACANT LAND	0.00329949	0.00019769	0.00001599	0.00351317	0.00359370	0.01250000	0.01960687
JTN	INDUST TAX - NEW CONSTRUCTION	0.00507614	0.00030414	0.0000246	0.00540488	0.00552877	0.00980000	0.02073365
JUN	INDUST TAX - NEW EXCESS LANE	0.00329949	0.00019769	0.00001599	0.00351317	0.00359370	0.00980000	0.01690687
PTN	PIPELINE TAX FULL	0.00308739	0.00018498	0.00001496	0.00328733	0.00336269	0.00980000	0.01645002
RFEP	RES/FARM PAY IN LIEU E P	0.00328936	0.00019708	0.00001594	0.00350238	0.00358266	0.00153000	0.00861504
RGN	RES/FARM PAYINLIEU GENERAL	0.00328936	0.00019708	0.00001594	0.00350238	0.00358266	0.00153000	0.00861504
RTEP	RES/FARM TAX:FULL ENGLISH PUB.	0.00328936	0.00019708	0.00001594	0.00350238	0.00358266	0.00153000	0.00861504
RTES	RES/FARM TAX:FULL ENGLISH SEP.	0.00328936	0.00019708	0.00001594	0.00350238	0.00358266	0.00153000	0.00861504
RTFP	RES/FARM TAX:FULL FRENCH PUB.	0.00328936	0.00019708	0.00001594	0.00350238	0.00358266	0.00153000	0.00861504
RTFS	RES/FARM TAX: FULL FR. SEPARATE	0.00328936	0.00019708	0.00001594	0.00350238	0.00358266	0.00153000	0.00861504
RTN	RES/FARM TAX: FULL NO SUPPORT	0.00328936	0.00019708	0.00001594	0.00350238	0.00358266	0.00153000	0.00861504
TTEP	MANAGED FOREST TAX FULL EP	0.00082234	0.00004927	0.00000398	0.00087559	0.00089567	0.00038250	0.00215376
TTES	MANAGED FOREST TAX FULL ES	0.00082234	0.00004927	0.00000398	0.00087559	0.00089567	0.00038250	0.00215376
TTFP	MANAGED FOREST TX FULL FP	0.00082234	0.00004927	0.00000398	0.00087559	0.00089567	0.00038250	0.00215376
TTFS	MANAGED FOREST TX FULL FS	0.00082234	0.00004927	0.00000398	0.00087559	0.00089567	0.00038250	0.00215376
	MINIMUM TAX BILL					15.00		