

MUNICIPALITY OF CENTRAL MANITOULIN

BY-LAW 2023-05

BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED, CONFIRM THE TAX RATIOS TO BE USED AND APPLY THE RATES OF TAXATION FOR 2023.

WHEREAS the Council of the Municipality of Central Manitoulin has, in accordance with the Municipal Act R.S.O. 2001, S.O. 2001 chapter 25, as amended, considered the estimates of the Municipality and of the Boards and Commissions of the Municipality for the year 2023.

NOW THEREFORE the Council of the Municipality of Central Manitoulin enacts as follows:

That the estimates as shown in Final Budget of February 23, 2023 as attached and;

- 1) That the following tax ratios with subclass reduction factors calculated to be used pursuant to Ontario Regulation 400/98:

Multi-residential:	1.00000
Commercial:	1.03080
Commercial Vacant:	0.72160
Farm:	0.25000
Industrial:	1.20220
Industrial: vacant land	0.78140
Landfill	0.76196
Managed Forest	0.25000

and;

- 2) That final tax rates and levies for municipal purposes are hereby imposed upon the whole of the assessment for real property of the following assessment classes according to the assessment roll for 2023 as returned:

2023 Final Municipal Tax						
RTC/ RTQ	SUPP	CLASS	RETURNED ASSESSMENT	TAX RATIO	MUNICIPAL RATE	MUNICIPAL TAX LEVY
CF	NO	Commercial: PIL, Full	987,000	1.03080	0.01360702	13,430.13
CG	NO	Commercial: PIL, General	439,000	1.03080	0.01360702	5,973.48
CT	NO	Commercial: Full	17,777,158	1.03080	0.01360702	241,894.14
CU	NO	Commercial: Excess Land	78,300	0.72156	0.00952492	745.80
CX	NO	Commercial: Vacant Land	44,000	0.72156	0.00952492	419.10
C7	NO	Com.: Small Scale on Farm	-	0.25770	0.00340176	0.00
E	NO	Exempt	16,109,729	-	0.00000000	0.00
FT	EP	Farm: Full	48,829,700	0.25000	0.00330011	161,143.38
HF	NO	Landfills	122,000	0.76196	0.01005818	1,227.10
IJ	NO	Industrial: Vacant, PIL	18,400	0.78137	0.01031437	189.78
IT	NO	Industrial: Full	1,320,000	1.20210	0.01586826	20,946.10
IU	NO	Industrial: Excess Land	31,200	0.78137	0.01031437	321.81
IX	NO	Industrial: Vacant Land	-	0.78137	0.01031437	0.00
IY	NO	Industrial: PIL, Full, Vacant	-	0.78137	0.01031437	0.00
I7	NO	Ind.I: Small Scale on Farm	-	0.30053	0.00396707	0.00
JT	NO	New Industrial: Full	-	1.20210	0.01586826	0.00
JU	NO	New Industrial: Excess Land	-	0.78137	0.01031437	0.00
JX	NO	New Industrial: Vacant Land	-	0.78137	0.01031437	0.00
J7	NO	New Ind.: Small Scale on Farm	-	0.30053	0.00396707	0.00
MT	EP	Multi Residential	1,848,000	1.00000	0.01320045	24,394.43
NT	EP	New Multi Residential	-	1.00000	0.01320045	0.00
RF	EP	Residential: PIL, Full	104,000	1.00000	0.01320045	1,372.85
RG	NO	Residential: PIL, General	249,300	1.00000	0.01320045	3,290.87
RP	NO	Residential: PIL Tenant	7,300	1.00000	0.01320045	96.36
RT	EP	Residential: Full Eng Pub	367,608,063	1.00000	0.01320045	4,852,591.86
RT	FP	Residential: Full Fr Pub	1,623,850	1.00000	0.01320045	21,435.55
RT	FS	Residential: Fr Sep	-	1.00000	0.01320045	0.00
TT	EP	Man. Forest: Full, Eng Pub	11,632,200	0.25000	0.00330011	38,387.54
TT	FP	Man. Forest: Full, Fr Pub	59,100	0.25000	0.00330011	195.04
XT	NO	New Comm: Full	-	1.03080	0.01360702	0.00
XU	NO	New Commercial: Excess Land	-	0.72156	0.00952492	0.00
XX	NO	New Commercial: Vacant Land	-	0.72156	0.00952492	0.00
X7	NO	New Com: Small Scale on Farm	-	0.25770	0.00340176	0.00
			468,888,300			5,388,055.32

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- 3) That final tax rates and levies for education purposes, as per Ontario Regulations 78/06 and amending Ontario Regulations 400/98, 115/04, 98/06 and subject to any specific PIL sharing, be hereby imposed upon the whole of the assessment for real property of the following assessment classes according to the 2023 assessment roll as returned:

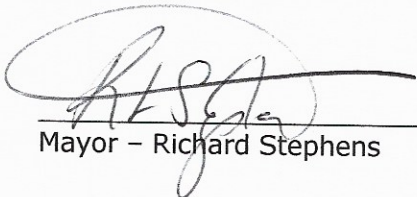
2023 Final EducationTax						
RTC/ RTQ	SUPP	CLASS	RETURNED ASSESSMENT	TAX RATIO	MUNICIPAL RATE	MUNICIPAL TAX LEVY
CF	NO	Commercial: PIL, Full	987,000	1.03080	0.00688166	6,792.20
CG	NO	Commercial: PIL, General	439,000	1.03080	0.00000000	0.00
CT	NO	Commercial: Full	17,777,158	1.03080	0.00688166	122,336.36
CU	NO	Commercial: Excess Land	78,300	0.72156	0.00688166	538.83
CX	NO	Commercial: Vacant Land	44,000	0.72156	0.00688166	302.79
C7	NO	Com.: Small Scale on Farm	-	0.25770	0.00220000	0.00
E	NO	Exempt	16,109,729	-	0.00000000	0.00
FT	EP	Farm: Full	48,829,700	0.25000	0.00038250	18,677.36
HF	NO	Landfills	122,000	0.76196	0.00506696	618.17
IJ	NO	Industrial: Vacant, PIL	18,400	0.78137	0.00880000	161.92
IT	NO	Industrial: Full	1,320,000	1.20210	0.00880000	11,616.00
IU	NO	Industrial: Excess Land	31,200	0.78137	0.00880000	274.56
IX	NO	Industrial: Vacant Land	-	0.78137	0.00880000	0.00
IY	NO	Industrial: PIL, Full, Vacant	-	0.78137	0.00880000	0.00
I7	NO	Ind.I: Small Scale on Farm	-	0.30053	0.00220000	0.00
JT	NO	New Industrial: Full	-	1.20210	0.00880000	0.00
JU	NO	New Industrial: Excess Land	-	0.78137	0.00880000	0.00
JX	NO	New Industrial: Vacant Land	-	0.78137	0.00880000	0.00
J7	NO	New Ind.: Small Scale on Farm	-	0.30053	0.00220000	0.00
MT	EP	Multi Residential	1,848,000	1.00000	0.00153000	2,827.44
NT	EP	New Multi Residential	-	1.00000	0.00153000	0.00
RF	EP	Residential: PIL, Full	104,000	1.00000	0.00153000	159.12
RG	NO	Residential: PIL, General	249,300	1.00000	0.00000000	0.00
RP	NO	Residential: PIL Tenant	7,300	1.00000	0.00153000	11.17
RT	EP	Residential: Full Eng Pub	367,608,063	1.00000	0.00153000	562,440.34
RT	FP	Residential: Full Fr Pub	1,623,850	1.00000	0.00153000	2,484.49
RT	FS	Residential: Fr Sep	-	1.00000	0.00153000	0.00
TT	EP	Man. Forest: Full, Eng Pub	11,632,200	0.25000	0.00038250	4,449.32
TT	FP	Man. Forest: Full, Fr Pub	59,100	0.25000	0.00038250	22.61
XT	NO	New Comm: Full	-	1.03080	0.00688166	0.00
XU	NO	New Commercial: Excess Land	-	0.72156	0.00688166	0.00
XX	NO	New Commercial: Vacant Land	-	0.72156	0.00688166	0.00
X7	NO	New Com: Small Scale on Farm	-	0.25770	0.00220000	0.00
			468,888,300			733,712.67

- 4) That assessments for individual properties may be adjusted prior to the calculation of the final tax levy to reflect Assessment Review Board decisions with the understanding that this will alter the levy totals shown within this by-law but not the tax rates imposed, and;
- 5) That, where the sum of taxes, for which any person is chargeable, and upon any real property assessed as one parcel to the same owner, would according to the assessment thereon be less than forty dollars (\$40.00) the taxes shall be deemed to be \$40.00 (such being a minimum tax); and the difference between the amount calculated by applying the tax rate to the assessment and the minimum tax shall form part of the general funds of the municipality, and;
- 6) That the tax notices shall be mailed out prior to August 1st, 2023 and shall be due and payable in two installments as follows:
- | | | | | |
|-------------------|---|---------------------------------|---|--------------------|
| First Installment | - | August 31 st , 2023 | - | 35% of total levy. |
| Final Installment | - | October 31 th , 2023 | - | 65% of total levy. |
- 7) That there shall be imposed a penalty for non-payment of installments of taxes at a rate of 1.25% per month on all taxes unpaid on the first day following the installment due date and on the first day of each month thereafter until paid in full, and;

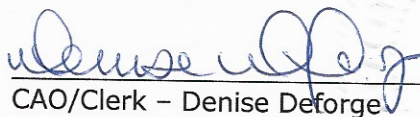
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- 8) That on all other taxes in default on January 1st, 2023, interest shall be added at the rate of 1.25% per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded, and;
- 9) That penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had been originally imposed and shall form part of the unpaid final levy, and;
- 10) That the Tax Collector is hereby authorized to mail or cause to be mailed the notice of the taxes due to the address of the residence or business of the person as indicated on the last revised assessment roll, and;
- 11) That taxes are payable at the Municipality of Central Manitoulin, Box 187, Mindemoya, Ontario, P0P 1S0, and;
- 12) That the tax collector and treasurer are hereby authorized to accept part payment from time to time on account of any taxes due, and;
- 13) This by-law shall come into effect on the date of the final reading thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 23rd DAY February, 2023



Mayor - Richard Stephens



CAO/Clerk - Denise Deforge

I, _____, Clerk of the Municipality of Central Manitoulin, do hereby certify that the foregoing is a true copy of By-Law #2023-05, which was passed by the Municipality of Central Manitoulin Council on the ^{9th} day of February, 2023.

Clerk