

MUNICIPALITY OF CENTRAL MANITOULIN

BY-LAW 2022-05

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 2022.

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 2022.

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

That the estimates as shown in Final Budget of February 10, 2022 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 land0.78140

Landfill0.76196

Managed Forest0.25000
- 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 2022 as returned:

2022 Final Municipal						
RTC/ RTQ	SUPP	CLASS	RETURNED ASSESSMENT	TAX RATIO	MUNICIPAL RATE	MUNICIPAL TAX LEVY
CF	NO	Commercial: PIL, Full	987,000	1.03080	0.01308368	12,913.59
CG	NO	Commercial: PIL, General	439,000	1.03080	0.01308368	5,743.74
CT	NO	Commercial: Full	9,902,058	1.03080	0.01308368	129,555.36
CU	NO	Commercial: Excess Land	30,500	0.72156	0.00915858	279.34
CX	NO	Commercial: Vacant Land	67,000	0.72156	0.00915858	613.62
C7	NO	Com.: Small Scale on Farm	-	0.25770	0.00327092	0.00
E	NO	Exempt	16,186,600	-	0	0.00
FT	EP	Farm: Full	49,765,700	0.25000	0.00317318	157,915.52
HF	NO	Landfills	122,000	0.76196	0.00967132	1,179.90
IJ	NO	Industrial: Vacant, PIL	18,400	0.78137	0.00991767	182.49
IT	NO	Industrial: Full	834,800	1.20210	0.01525795	12,737.34
IU	NO	Industrial: Excess Land	13,400	0.78137	0.00991766	132.90
IX	NO	Industrial: Vacant Land	-	0.78137	0.00991766	0.00
IY	NO	Industrial: PIL, Full, Vacant	-	0.78137	0.00991766	0.00
I7	NO	Ind.I: Small Scale on Farm	-	0.30053	0.00381448	0.00
JT	NO	New Industrial: Full	464,000	1.20210	0.01525795	7,079.69
JU	NO	New Industrial: Excess Land	39,000	0.78137	0.00991767	386.79
JX	NO	New Industrial: Vacant Land	-	0.78137	0.00991767	0.00
J7	NO	New Ind.: Small Scale on Farm	-	0.30053	0.00381448	0.00
MT	EP	Multi Residential	1,848,000	1.00000	0.01269274	23,456.18
NT	EP	New Multi Residential	-	1.00000	0.01269274	0.00
RF	EP	Residential: PIL, Full	104,000	1.00000	0.01269274	1,320.04
RG	NO	Residential: PIL, General	249,300	1.00000	0.01269274	3,164.30
RP	NO	Residential: PIL Tenant	7,300	1.00000	0.01269274	92.66
RT	EP	Residential: Full Eng Pub	362,275,792	1.00000	0.01269274	4,598,272.44
RT	FP	Residential: Full Fr Pub	1,578,350	1.00000	0.01269274	20,033.59
RT	FS	Residential: Fr Sep		1.00000	0.01269274	0.00
TT	EP	Man. Forest: Full, Eng Pub	11,025,500	0.25000	0.00317318	34,985.90
TT	FP	Man. Forest: Full, Fr Pub	59,100	0.25000	0.00317318	187.53
XT	NO	New Comm: Full	7,371,500	1.03080	0.01308368	96,446.35
XU	NO	New Commercial: Excess Land	47,800	0.72156	0.00915858	437.78
XX	NO	New Commercial: Vacant Land	-	0.72156	0.00915858	0.00
X7	NO	New Com: Small Scale on Farm	-	0.25770	0.00327092	0.00
			463,436,100			5,107,117.03

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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 2022 assessment roll as returned:

2022 Final Education						
RTC/ RTQ	SUPP	CLASS	RETURNED ASSESSMENT	TAX RATIO	EDUCATION RATE	EDUCATION 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	-	-
CT	NO	Commercial: Full	9,902,058	1.03080	0.00688166	68,142.60
CU	NO	Commercial: Excess Land	30,500	0.72156	0.00688166	209.89
CX	NO	Commercial: Vacant Land	67,000	0.72156	0.00688166	461.07
C7	NO	Com.: Small Scale on Farm	-	0.25770	0.00220000	-
E	NO	Exempt	16,186,600	-	-	-
FT	EP	Farm: Full	49,765,700	0.25000	0.00038250	19,035.38
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	834,800	1.20210	0.00880000	7,346.24
IU	NO	Industrial: Excess Land	13,400	0.78137	0.00880000	117.92
IX	NO	Industrial: Vacant Land	-	0.78137	0.00880000	-
IY	NO	Industrial: PIL, Full, Vacant	-	0.78137	0.00880000	-
I7	NO	Ind.I: Small Scale on Farm	-	0.30053	0.00220000	-
JT	NO	New Industrial: Full	464,000	1.20210	0.00880000	4,083.20
JU	NO	New Industrial: Excess Land	39,000	0.78137	0.00880000	343.20
JX	NO	New Industrial: Vacant Land	-	0.78137	0.00880000	-
J7	NO	New Ind.: Small Scale on Farm	-	0.30053	0.00220000	-
MT	EP	Multi Residential	1,848,000	1.00000	0.00153000	2,827.44
NT	EP	New Multi Residential	-	1.00000	0.00153000	-
RF	EP	Residential: PIL, Full	104,000	1.00000	0.00153000	159.12
RG	NO	Residential: PIL, General	249,300	1.00000	-	-
RP	NO	Residential: PIL Tenant	7,300	1.00000	0.00153000	11.17
RT	EP	Residential: Full Eng Pub	362,275,792	1.00000	0.00153000	554,281.96
RT	FP	Residential: Full Fr Pub	1,578,350	1.00000	0.00153000	2,414.88
RT	FS	Residential: Fr Sep		1.00000	0.00153000	-
TT	EP	Man. Forest: Full, Eng Pub	11,025,500	0.25000	0.00038250	4,217.25
TT	FP	Man. Forest: Full, Fr Pub	59,100	0.25000	0.00038250	22.61
XT	NO	New Comm: Full	7,371,500	1.03080	0.00688166	50,728.16
XU	NO	New Commercial: Excess Land	47,800	0.72156	0.00688166	328.94
XX	NO	New Commercial: Vacant Land	-	0.72156	0.00688166	-
X7	NO	New Com: Small Scale on Farm	-	0.25770	0.00220000	-
			463,436,100			722,303.31

- 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, 2022 and shall be due and payable in two installments as follows:
- | | | | | |
|-------------------|---|---------------------------------|---|--------------------|
| First Installment | - | August 31 st , 2022 | - | 35% of total levy. |
| Final Installment | - | October 31 th , 2022 | - | 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, 2022, 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 24th DAY February, 2022

Mayor – Richard Stephens

CAO/Clerk – Ruth Frawley

I, _____, Clerk of the Municipality of Central Manitoulin, do hereby certify that the foregoing is a true copy of By-Law #2022-05, which was passed by the Municipality of Central Manitoulin Council on the 24th day of February, 2022.

Clerk