

MUNICIPALITY OF CENTRAL MANITOULIN

**BY-LAW 2021-05**

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 2021.

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 2021.

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

That the estimates as shown in Final Budget of January 28, 2021 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:	1.20210
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 2021 as returned:

RTC/ RTQ	SUPP	CLASS	RETURNED ASSESSMENT	TAX RATIO	MUNICIPAL RATE	MUNICIPAL TAX LEVY
CF	NO	Commercial: PIL, Full	987,000	1.03080	0.01277702	12,610.92
CG	NO	Commercial: PIL, General	439,000	1.03080	0.01277702	5,609.11
CT	NO	Commercial: Full	9,885,400	1.03080	0.01277702	126,305.95
CU	NO	Commercial: Excess Land	30,500	0.72156	0.00894391	272.79
CX	NO	Commercial: Vacant Land	67,000	0.72156	0.00894391	599.24
C7	NO	Com.: Small Scale on Farm	-	0.25770	0.00319426	0.00
E	NO	Exempt	15,994,500	-	0	0.00
FT	EP	Farm: Full	50,155,200	0.25000	0.00309881	155,421.44
HF	NO	Landfills	122,000	0.76196	0.00944465	1,152.25
IJ	NO	Industrial: Vacant, PIL	18,400	0.78137	0.00968521	178.21
IT	NO	Industrial: Full	834,800	1.20210	0.01490033	12,438.80
IU	NO	Industrial: Excess Land	13,400	0.78137	0.00968521	129.78
IX	NO	Industrial: Vacant Land	-	0.78137	0.00968521	0.00
IY	NO	Industrial: PIL, Full, Vacant	-	0.78137	0.00968521	0.00
I7	NO	Ind.I: Small Scale on Farm	-	0.30053	0.00372508	0.00
JT	NO	New Industrial: Full	464,000	1.20210	0.01490033	6,913.75
JU	NO	New Industrial: Excess Land	39,000	0.78137	0.00968521	377.72
JX	NO	New Industrial: Vacant Land	-	0.78137	0.00968521	0.00
J7	NO	New Ind.: Small Scale on Farm	-	0.30053	0.00372508	0.00
MT	EP	Multi Residential	1,848,000	1.00000	0.01239525	22,906.42
NT	EP	New Multi Residential	-	1.00000	0.01239525	0.00
RF	EP	Residential: PIL, Full	104,000	1.00000	0.01239525	1,289.11
RG	NO	Residential: PIL, General	249,300	1.00000	0.01239525	3,090.14
RP	NO	Residential: PIL Tenant	7,300	1.00000	0.01239525	90.49
RT	EP	Residential: Full Eng Pub	360,653,550	1.00000	0.01239525	4,470,390.92
RT	FP	Residential: Full Fr Pub	1,499,250	1.00000	0.01239525	18,583.58
RT	FS	Residential: Fr Sep	-	1.00000	0.01239525	0.00
TT	EP	Man. Forest: Full, Eng Pub	9,723,800	0.25000	0.00309881	30,132.21
TT	FP	Man. Forest: Full, Fr Pub	59,100	0.25000	0.00309881	183.14
XT	NO	New Comm: Full	7,126,500	1.03080	0.01277702	91,055.43
XU	NO	New Commercial: Excess Land	47,800	0.72156	0.00894391	427.52
XX	NO	New Commercial: Vacant Land	-	0.72156	0.00894391	0.00
X7	NO	New Com: Small Scale on Farm	-	0.25770	0.00319426	0.00
			460,368,800			4,960,158.90

MUNICIPALITY OF CENTRAL MANITOULIN

- 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 2021 assessment roll as returned:

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	9,885,400	1.03080	0.00688166	68,027.96
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	15,994,500	-	-	-
FT	EP	Farm: Full	50,155,200	0.25000	0.00038250	19,184.36
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	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	360,653,550	1.00000	0.00153000	551,799.93
RT	FP	Residential: Full Fr Pub	1,499,250	1.00000	0.00153000	2,293.85
RT	FS	Residential: Fr Sep	-	1.00000	0.00153000	-
TT	EP	Man. Forest: Full, Eng Pub	9,723,800	0.25000	0.00038250	3,719.35
TT	FP	Man. Forest: Full, Fr Pub	59,100	0.25000	0.00038250	22.61
XT	NO	New Comm: Full	7,126,500	1.03080	0.00688166	49,042.15
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	-
			460,368,800			717,550.70

- 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, 2021 and shall be due and payable in two installments as follows:  
 First Installment - August 31<sup>st</sup>, 2021 - 35% of total levy.  
 Final Installment - October 29<sup>th</sup>, 2021 - 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;
- 8) That on all other taxes in default on January 1<sup>st</sup>, 2021, 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;

MUNICIPALITY OF CENTRAL MANITOULIN

- 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 \_\_\_ DAY \_\_\_\_\_, 2021

\_\_\_\_\_  
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 #2021-05, which was passed by the Municipality of Central Manitoulin Council on the \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Clerk