

THE CORPORATION OF THE TOWNSHIP OF WOLLASTON

BY-LAW NO. 2-2022

BEING A BY-LAW TO PROVIDE FOR THE 2022 INTERIM TAX LEVY AND LATE PAYMENT CHARGES

WHEREAS Section 317 (1) of the *Municipal Act, 2001, S.O. 2001*, as amended, provides that a local municipality, before the adoption of the estimates for the year, may pass a By-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 317 (3) of the *Municipal Act, 2001, S.O. 2001*, as amended states that the total amount raised when the tax rate is levied on the applicable assessment does not exceed fifty percent (50%) of the total amount raised for all purposes for the previous year by the levying of tax rates on all the properties that, in the current year, are in the property class;

AND WHEREAS Bill 140 provides that the 2022 interim levy must not exceed fifty percent (50%) of the property's final 2021 adjusted taxes in each applicable property class;

AND WHEREAS Section 342 (1) of the *Municipal Act, 2001, S.O. 2001*, as amended states in part that a local municipality may pass by-laws providing for alternative instalments and due dates to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS Section 345 (2) of the *Municipal Act, 2001, S.O. 2001*, as amended, provides that a percentage charge, not to exceed one and one quarter percent (1.25%) of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default or such later dates as the by-law specifies;

NOW THEREFORE the Council of The Corporation of the Township of Wollaston HEREBY ENACTS as follows:

- 1) THAT interim tax levies are hereby imposed on the whole of the assessment for all property classes according to the most recently revised assessment roll and shall be in the amount equal to fifty percent (50%) of the final 2021 taxes on the property, adjusted as permitted under Section 317 (9) if factors cause the amount to be too high or too low.
- 2) THAT when calculating the total amount of taxes for the 2022 year, under Section 1, if any taxes for Municipal and school board purposes were levied on a property for only part of 2021 because assessment was added to the assessment roll during 2021, an amount shall be added equal to the additional taxes that would have been levied on that property if taxes for the Municipal and school board purposes had been levied for the entire year.

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- 3) THAT taxes may be levied under this By-law on a property that is rateable for the current year, even if the property was not rateable for the prior year, including assessment of property that is added to the assessment roll after the by-law.
- 4) THAT the said interim tax levy shall be due and payable in two instalments:
 - i. Installment 1 – March 18, 2022
 - ii. Installment 2 – May 20, 2022
- 5) THAT on all taxes which remain unpaid on the due date, a charge as a penalty of one and one-quarter percent (1.25%) on the amount of any outstanding taxes may be levied on the first day of default and shall be levied on the first day of each calendar month thereafter in which the default continues until December 31, 2022.
- 6) THE subsequent levy for the 2022 year to be made under the *Municipal Act, 2001 S.O. 2001*, as amended, shall be reduced by the amount to be raised by the levy imposed by this by-law.
- 7) NOTHING in this By-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
- 8) THAT on all taxes levied pursuant to this By-law remaining unpaid as at December 31, 2022, interest of one and one-quarter percent (1.25%) of the unpaid taxes shall be levied from December 31, 2022 and for each month or fraction thereof until such taxes are paid.
- 9) THAT penalties and interest added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.
- 10) THAT the Treasurer of The Corporation of the Township of Wollaston shall mail or cause 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. The Treasurer also has the option of emailing the printed notice to those persons who have requested to receive the notice by email.
- 11) THAT this By-law shall come into force and take effect on the date of passing.

PASSED this 10th, day of January 2022.

MAYOR: LYNN KRUGER

CLERK: BERNICE CROCKER

THE CORPORATION OF THE TOWNSHIP OF WOLLASTON

BY-LAW NO. 37-2022

Being a By-Law to provide for the adoption of the levy and to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2022.

WHEREAS Section 312 (2) of The Municipal Act, 2001, c.25, as amended provides that for 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 rateable for local municipality purposes.

AND WHEREAS the 2022 levy for all purposes has been set at \$2,385,140.08;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes of subclasses of property;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WOLLASTON ENACTS AS FOLLOWS:

1. **THAT** the following sums be and they are hereby levied for the year 2022:

| | |
|----------------------------|-----------------|
| General Municipal Purposes | \$ 1,561,557.00 |
| County Purposes | \$ 538,963.75 |
| Education Purposes | \$ 284,619.34 |

2. **THAT** the following tax rates be and they are hereby adopted to be applied against the whole of the assessment for real property in the following classes:

| | | |
|----------------------|------|------------|
| Residential/Farm | (RT) | 0.01342540 |
| Managed Forest | (TT) | 0.00335635 |
| Farmlands | (FT) | 0.00335635 |
| Commercial | (CT) | 0.02188494 |
| Commercial – Vac/Exc | (CU) | 0.01795946 |
| Commercial - Vac | (CX) | 0.01795946 |
| Industrial | (IT) | 0.02223228 |
| Industrial – Vac/Exc | (IU) | 0.01753099 |
| Industrial – Vac | (IX) | 0.01753099 |

3. **THAT** every owner shall be taxed according to the tax rates in this By-Law and such tax shall become due and payable as follows:

50% of the final levy shall become due and payable on July 22, 2022 and the balance of the final levy shall become due and payable on September 23, 2022 and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.

4. A percentage charge of 1.25% shall be imposed for nonpayment of taxes on the first day of default being August 1, 2022 on the first installment of taxes levied and October 1, 2022 on the second installment of taxes levied and thereafter a percentage charge of 1.25% per month will be added on the first day of each and every month the default continues.

5. 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 originally been imposed and formed part of such unpaid Final Tax Levy.
6. The Tax 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. Taxes are payable at the Township of Wollaston, 90 Wollaston Lake Rd, Box 99, Coe Hill, Ontario, K0L 1P0, or through most financial institutions. All payments of taxes shall be applied to arrears if any. All taxes shall be deposited to the credit of the Township of Wollaston.

All By-Laws or parts of By-Laws previously passed inconsistent with the provisions of By-Law 37-2022 are hereby repealed.

PASSED THIS 30th DAY OF MAY 2022.

MAYOR: LYNN KRUGER

CLERK: BERNICE CROCKER