

THE CORPORATION OF THE TOWNSHIP OF GREATER MADAWASKA

BY-LAW NUMBER 31-2023

Being a by-law to provide for the adoption of the estimates for sums required for the year 2023, adoption of the 2023 tax rates and to further provide for penalty and interest in default of payment thereof for 2023.

WHEREAS Section 290 of the Municipal Act, 2001, provides that the Council of a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year; amounts required for any Board, Commission or other body, and;

WHEREAS Section 312(2) of the Municipal Act, 2001, provides that the Council of a local municipality shall adopt estimates for the year, pass a by-law to levy a separate tax rate on the assessment of each property class for local municipal purposes.

WHEREAS Section 307(2) of the Municipal Act, 2001, requires tax rates to be established in the same proportion to tax ratios per By-Law No. 45-23 as adopted by Renfrew County Council on the 26th day of April, 2023.

WHEREAS reductions in certain tax rates for prescribed classes or subclasses of property are to be applied as per Renfrew County By-Law No.46-23 as adopted by Renfrew County Council on the 26th day of April, 2023.

WHEREAS Section 343(4), of the Municipal Act, 2001, provides that a local municipality may pass a by-law providing for the billing of a property class separately from the other classes.

WHEREAS Section 345(1), of the Municipal Act, 2001, provides that a local municipality may pass a by-law to impose late payment charges for the non-payment of taxes or any instalment by the due date.

WHEREAS Council adopted a sum of Three Million Five Hundred Thousand and Eight Hundred and Fifty Dollars (\$3,843,360) as the estimate of the 2023 general municipal levy.

NOW THEREFORE the Council of the Township of Greater Madawaska hereby enacts as follows:

1. **THAT** a tax rate of 0.00450282 is hereby imposed and levied on the whole of the assessment for real property in the Residential/Farm class identified as "RT" according to the last revised assessment roll.
2. **THAT** a tax rate of 0.00450282 is hereby imposed and levied on the whole of the assessment for real property in the New Multi-Residential class according to the last revised assessment roll.
3. **THAT** a tax rate of 0.00112570 is hereby imposed and levied on the whole of the assessment for real property in the Farmland class identified as "FT" according to the last revised assessment roll.
4. **THAT** a tax rate of 0.00112570 is hereby imposed and levied on the whole of the assessment for real property in the Managed Forest class identified as "TT" according to the last revised assessment roll.
5. **THAT** a tax rate of 0.00875167 is hereby imposed and levied on the whole of the assessment for real property in the Multi-Residential class identified as "MT" according to the last revised assessment roll.
6. **THAT** a tax rate of 0.00817126 is hereby imposed and levied on the whole of the assessment for real property in the Commercial class identified as "CT" according to the last revised assessment roll.

7. **THAT** a tax rate of 0.00817126 is hereby imposed and levied on the whole of the assessment for real property in the Commercial Vacant Unit/Excess Land and Vacant Land classes identified as “CU” according to the last revised assessment roll.
8. **THAT** a tax rate of 0.01110802 is hereby imposed and levied on the whole of the assessment for real property in the Industrial class identified as “IT” according to the last revised assessment roll.
9. **THAT** a tax rate of 0.01110802 is hereby imposed and levied on the whole of the assessment for real property in the Industrial Vacant Unit/Excess Land and Vacant Land classes identified as “IU” according to the last revised assessment roll.
10. **THAT** the tax rates to be levied for the County of Renfrew for upper tier purposes be applied against the whole of the assessment for rateable property as per Renfrew County By-Law 47-22 as adopted by Renfrew County Council on the 26th day of April, 2023.
11. **THAT** the tax rates to be levied for School Board purposes be applied against the whole of the assessment for rateable property as per O.Reg. 118/10 made under the Education Act.
12. **THAT** every owner shall be taxed according to the tax rates in this by-law and such taxes shall become due and payable the 29th day of September 2023.
13. **THAT** there shall be imposed a penalty for non-payment thereof taxes on due date or any instalment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default, and an additional penalty of 1.25% shall be added on the first day of each calendar month thereafter in which default continues.
14. **THAT** 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.
15. **THAT** the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due.
16. **THAT** taxes are payable to the Township of Greater Madawaska, P.O. Box 180, 19 Parnell St., Calabogie, ON K0J 1H0.
17. **THAT** this By-Law shall come into full force and take effect upon the passing thereof.

READ a first and second time this 18th day of May, 2023.

READ a third time and passed this 18th day of May, 2023.

Rob Weir
Mayor

Robin Emon
Deputy Clerk

Township of Greater Madawaska 2023 Tax Rates

| Class | LOWER TIER | COUNTY | SCHOOL | TOTAL |
|--------------------------------|---------------|------------|------------|------------|
| RES/FARM TAXABLE FULL | 0.00450282 | 0.00391501 | 0.00153000 | 0.00994783 |
| MULTI RESIDENTIAL FULL | 0.00875167 | 0.00760921 | 0.00153000 | 0.01789088 |
| NEW MULTI RESIDENTIAL | 0.00450282 | 0.00391501 | 0.00153000 | 0.00994783 |
| COMMERCIAL TAXABLE FULL | 0.00817126 | 0.00710457 | 0.00880000 | 0.02407583 |
| NEW CONSTRUCTION | 0.00817126 | 0.00710457 | 0.00880000 | 0.02407583 |
| COMMERCIAL TAXABLE VACANT LAND | 0.00817126 | 0.00710457 | 0.00880000 | 0.02407583 |
| INDUSTRIAL TAXABLE FULL | 0.01110802 | 0.00965795 | 0.00880000 | 0.02956597 |
| INDUSTRIAL TAXABLE VACANT LAND | 0.01110802 | 0.00965795 | 0.00880000 | 0.02956597 |
| LARGE IND. TAXABLE FULL | 0.01252698 | 0.01089168 | 0.00800000 | 0.03141866 |
| LARGE IND. TAXABLE VACANT UNIT | 0.01252698 | 0.01089168 | 0.00800000 | 0.03221865 |
| PIPELINES | 0.00600135 | 0.00521792 | 0.00880000 | 0.02001927 |
| LANDFILL | 0.00535415 | 0.00465520 | 0.00880000 | 0.01880935 |
| MANAGED FORESTS | 0.00112570 | 0.00097875 | 0.00038250 | 0.00248695 |
| FARMLANDS TAXABLE FULL | 0.00112570 | 0.00097875 | 0.00038250 | 0.00248695 |