

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

BY-LAW NO. 15-2024

BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED DURING THE YEAR AND TO ADOPT TAX RATES FOR THE YEAR 2024.

WHEREAS Section 290 of the *Municipal Act, 2001*, as amended, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Section 312 (2) of the *Municipal Act, 2001*, as amended, provides that 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 Section 312 (4) of the *Municipal Act, 2001*, as amended, authorizes municipalities to pass by-laws for purposes of raising a special 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 all or part of the assessment, as specified in the bylaw, in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 312 (5) of the *Municipal Act, 2001*, as amended, indicates the assessment in each property class includes any adjustments made under section 32, 33, 34, 39.1 or 40 of the Assessment Act, R.S.O. 1990 Chapter A.31, as amended, to the assessments on the assessment roll as returned for the taxation year if the adjustments are made on the tax roll before the by-law mentioned in subsection (4) is passed for the taxation year;

AND WHEREAS Section 208 (1) of the *Municipal Act, 2001*, as amended, states that a municipality shall annually raise the amount required for the purposes of a board of management, including any interest payable on money borrowed by it for the purposes of the board of management;

AND WHEREAS Section 326 (1)(a)(e) of the *Municipal Act, 2001*, as amended, states that a municipality may by by-law identify a prescribed special service and determine whether all or a specified portion of the additional costs determined in clause (d) shall be raised under subsection (4) of Section 326;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry, has, under By-Law No. 5434 directed each lower-tier Municipality to levy Tax Ratios;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry, has, under By-Law No. 5435 directed each lower-tier Municipality to levy specified tax rates for the purpose of raising the general upper-tier levy;

THEREFORE the Council of the Corporation of the Township of North Glengarry enacts as follows:

1. That the Council of the Corporation of the Township of North Glengarry has considered the estimates of the Municipality and deems it necessary that the amount of \$6,851,142 be adopted as its requirements for the year 2024.
2. That for the year 2024, the tax rates as shown on Schedule "A" to this by-law, shall be levied upon the whole of the assessment in each property class.

3. That the rate of \$165.00 per Residential Unit (RU), and Farm Residential Unit (FRU) and Seasonal Dwelling (RDU) as defined and classed as such in the Collector's Roll from the Assessment Office be charged annually on the tax roll for Garbage and Recycling Fees.
4. That any amounts billed by the interim installments for 2024 shall be deducted from the amounts levied by this by-law. The amount for Interim Installments were calculated by using the current Assessment Roll multiplied by 50% of the 2023 Tax Rate and payable in two installments (February 29th, 2024, and April 30th, 2024).
5. That for Payments-In-Lieu of taxes and railway rights-of-way due to the Corporation of the Township of North Glengarry, the actual amount due shall be based on the assessment roll and the tax rates for the year 2024.
6. That final taxes shall be payable in two installments (July 31st, 2024, and September 27th, 2024).
7. That the due dates for all Supplementary and Omitted assessments will be payable in one installment.
8. That penalties for late payment shall be charged at 1.25% per month or 15% per annum charged on the first business day of each month on the unpaid balance.
9. That the Treasurer is authorized to mail or cause to be mailed notice of taxes due to the address of the residence of the landowner or commercial property owner or to the address of the person to whom notice is required to be given.
10. That taxes shall be payable at the Township Office located at 3720 County Road 34, Alexandria, at most Financial Institutions in Canada, by mail or online.
11. Taxpayers have the option of paying Realty and or Commercial taxes through pre-authorized payments, based on ten monthly payments per year electronically transferred from their bank accounts, through equalized monthly payments from January to and including October in each year. The tax account of the property owner must be up to date in order to enroll in this plan.
12. Taxpayers enrolled in the pre-authorized monthly payment plan, who are making all their payments on the scheduled dates, will not be subject to penalty for nonpayment of taxes on any outstanding balances on the due dates. The following exceptions will apply:
 - A) In the event of an "Insufficient Funds"(NSF) notice, the resident will be charged the appropriate NSF charge as well as penalty and interest for non-payment.
 - B) Two instances of "Insufficient Funds" notices by a taxpayer, in the course of the monthly update, will result in the removal of the subject taxpayer from the payment plan until the next calendar year.
14. The Treasurer is empowered to accept part of the payment of taxes from time to time on account of taxes due.
15. The Treasurer is hereby authorized to place any outstanding amounts owed to the Municipality as a sum on the appropriate tax account to be collected in a like manner as taxes.
16. That any remaining capital surpluses be transferred to the specific departments' capital fund reserves (fire, roads, recreation, RARE, water/sewer, etc.) and any deficits incurred by these same departments be funded from their specific capital expenditure reserves

at year-end of the same fiscal year.

17. That any remaining operating surpluses for all departments be transferred to the working fund reserve account and any operating deficits for all departments be transferred from the working fund reserve account at year-end of the same fiscal year.
18. This By-Law replaces By-Law #11-2023 which is hereby repealed.

This By-Law shall come into force and effect upon the date of the final reading thereof.

READ a first, second and third time and passed in Open Council this 11th day of March, 2024.

CAO/Clerk/Deputy Clerk

Mayor/Deputy Mayor

I hereby certify this to be a true copy of By-Law No. 15-2024, and that such By-Law is in full force and effect.

Date Certified

CAO/Clerk/Deputy Clerk

**The Corporation of the Township of North Glengarry
2024 Tax Rates
Schedule "A"**

Property Class		Current Value Assessment	Municipal Tax Rate	Municipal Tax Dollars	% Change	Upper Tier Rate	Upper Tier Tax Dollars	% Change	Education Rate	Education Tax Dollars	% Change	Tax Rate	Total Collected
Residential & Farm	RT	\$868,708,526.00	0.005644503	\$4,903,427.56	4.02%	0.00637409	\$5,537,226.33	4.36%	0.00153	\$1,329,124.04	0.00%	0.01354859	\$11,769,777.93
Multi-Residential	MT	\$10,467,300.00	0.005644503	\$59,082.70	4.02%	0.00637409	\$66,719.51	4.36%	0.00153	\$16,014.97	0.00%	0.01354859	\$141,817.18
New Multi-Residential	NT	\$2,864,600.00	0.005644503	\$16,169.24	4.02%	0.00637409	\$18,259.22	4.36%	0.00153	\$4,382.84	0.00%	0.01354859	\$38,811.30
Large Industrial	LT	\$0.00	0.023386574	\$0.00	4.02%	0.02640943	\$0.00	4.36%	0.00880	\$0.00	0.00%	0.05859600	\$0.00
Farmlands	FT	\$515,085,512.00	0.001411126	\$726,850.38	4.02%	0.00159352	\$820,799.07	4.36%	0.00038	\$197,020.21	0.00%	0.00338715	\$1,744,669.66
Commercial	CT	\$87,509,172.00	0.009223270	\$807,120.69	4.02%	0.01041543	\$911,445.66	4.36%	0.00880	\$770,080.71	0.00%	0.02843870	\$2,488,647.06
Commercial Construction	XT	\$0.00	0.009223270	\$0.00	4.02%	0.01041543	\$0.00	4.36%	0.00880	\$0.00	0.00%	0.02843870	\$0.00
Industrial	IT	\$19,216,200.00	0.011647053	\$223,812.10	4.02%	0.01315250	\$252,741.07	4.36%	0.00880	\$169,102.56	0.00%	0.03359955	\$645,655.73
Industrial Construction	JT	\$0.00	0.011647053	\$0.00	4.02%	0.01315250	\$0.00	4.36%	0.00880	\$0.00	0.00%	0.03359955	\$0.00
Pipeline	PT	\$5,124,000.00	0.007720923	\$39,562.01	4.02%	0.00871890	\$44,675.64	4.36%	0.00880	\$45,091.20	0.00%	0.02523982	\$129,328.85
Managed Forest	TT	\$7,151,800.00	0.001411126	\$10,092.09	4.02%	0.00159352	\$11,396.54	4.36%	0.00038	\$2,735.56	0.00%	0.00338715	\$24,224.19
Parking Lot	GT	\$39,000.00	0.009223270	\$359.71	4.02%	0.01041543	\$406.20	4.36%	0.00880	\$343.20	0.00%	0.02843870	\$1,109.11
Shopping Centre	ST	\$4,438,100.00	0.009223270	\$40,933.79	4.02%	0.01041543	\$46,224.72	4.36%	0.00880	\$39,055.28	0.00%	0.02843870	\$126,213.79
Construction Shopping Centre	ZT	\$0.00	0.009223270	\$0.00	4.02%	0.01041543	\$0.00	4.36%	0.00880	\$0.00	0.00%	0.02843870	\$0.00
Commercial Excess Vacant Unit	CU	\$1,080,220.00	0.006456289	\$6,974.21	4.02%	0.00729080	\$7,875.67	4.36%	0.00880	\$9,505.94	0.00%	0.02254709	\$24,355.82
Commercial Vacant Land	CX	\$2,325,800.00	0.006456289	\$15,016.04	4.02%	0.00729080	\$16,956.94	4.36%	0.00880	\$20,467.04	0.00%	0.02254709	\$52,440.02
Commercial Excess Vacant (New Construction)	XU	\$0.00	0.006456289	\$0.00	4.02%	0.00729080	\$0.00	4.36%	0.00880	\$0.00	0.00%	0.02254709	\$0.00
Shopping Centre Excess Land	SU	\$0.00	0.006456289	\$0.00	4.02%	0.00729080	\$0.00	4.36%	0.00880	\$0.00	0.00%	0.02254709	\$0.00
Industrial Excess Land	IU	\$106,800.00	0.008152937	\$870.73	4.02%	0.00920675	\$983.28	4.36%	0.00880	\$939.84	0.00%	0.02615969	\$2,793.85
Industrial Vacant Land	IX	\$106,800.00	0.008152937	\$870.73	4.02%	0.00920675	\$983.28	4.36%	0.00880	\$939.84	0.00%	0.02615969	\$2,793.85
Industrial Excess (New Construction)	JU	\$0.00	0.008152937	\$0.00	4.02%	0.00920675	\$0.00	4.36%	0.00880	\$0.00	0.00%	0.02615969	\$0.00
Large Industrial Vacant Unit Excess Land	LU	\$0.00	0.016370599	\$0.00	4.02%	0.01848660	\$0.00	4.36%	0.00880	\$0.00	0.00%	0.04365720	\$0.00
Total		\$1,524,223,830.00		\$6,851,142.00	4.02%		\$7,736,693.12	4.36%		\$2,604,803.23	0.00%		\$17,192,638.36

	Tax Dollars	Percentage
Municipal	\$6,851,142.00	39.85%
Upper Tier	\$7,736,693.12	45.00%
Education	\$2,604,803.23	15.15%
Total	\$17,192,638.36	100.00%