

CORPORATION OF THE MUNICIPALITY OF CALVIN
BY-LAW NO. 2021-019

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES, ADOPTION OF ANNUAL BUDGET AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR THE YEAR 2021.

WHEREAS the Council of the Municipality of Calvin has, in accordance with Section 290(1) of the Municipal Act, S.O. 2001, c. 25 as amended, considered the estimates of the Municipality;

AND WHEREAS Section 312(2) of the Municipal Act, 2001, c. 25, as amended, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a By-law levying a separate tax, 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(6) of the Municipal Act, 2001, c. 25 requires that the tax rates on the different classes of property must be in the same proportion to each other as the tax ratios established under section 308 for the property classes are to each other;

AND WHEREAS all property assessment rolls on which the 2021 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act subject to the appeals at present before the District Court and Ontario Municipal Board;

AND WHEREAS Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Landfill Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment as defined in the Assessment Act, R.S.O. 1990, Chapter 31, as amended, by the Fair Municipal Finance Act, 1997, and further amended by Regulations thereto have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios on the aforementioned property for the 2021 taxation year have been set up in By-Law 2021-017 of the Corporation of the Municipality of Calvin;

AND WHEREAS the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provision of the Municipal Act and the manner set out therein;

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of Calvin, to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the Province) pursuant to Section 257.12.1 of the Education Act, R.S.O. 1990, c. E2, as amended (hereinafter referred to as the Education Act) and the Regulations passed under the Education Act;

NOW THEREFORE, the Council of the Corporation of the Municipality of Calvin enacts as follows:

1. THAT the 2021 budget presents a levy for municipal purposes set at **\$1,339,292**;
2. THAT the tax rates for the year 2021 for municipal purposes as per Schedule "A" hereto attached and for education purposes as set by the Province be hereby set as follows;

CLASS	MUNICIPAL	EDUCATION	TOTAL RATE
Residential/Farm	0.01054558	0.00153000	0.01207558
Commercial Occupied	0.01427239	0.00601963	0.02029202
Commercial Vacant	0.00999067	0.00601963	0.01601030
Industrial Occupied	0.02698110	0.00880000	0.03578110
Industrial Vacant	0.01753772	0.00880000	0.02633772
Pipelines	0.02438771	0.00880000	0.03318771
Landfill	0.01549795	0.00584711	0.02134506
Farmlands	0.00263640	0.0003825	0.00301890
Managed Forests	0.00263640	0.0003825	0.00301890

3. THAT the levy provided for in this By-Law shall be reduced by the amount of the interim levy for 2021.
4. THAT for payments-in-lieu of taxes due to the Corporation of the Municipality of Calvin, the actual amount due shall be based on the assessment roll and the tax rates for the year 2021.
5. THAT for the railway rights of way, taxes due to the Corporation of the Municipality of Calvin, the actual amount due shall be based on the assessment roll and the tax rates for the year 2021.
6. THAT the taxes shall become due and payable on the 31st day of August.
7. THAT the Treasurer, no later than 21 days prior to the date that the installment is due, is hereby authorized to mail or cause to be mailed the notice of taxes due to the last known address of the residence or place of business of the persons to whom such notice is required to be given.
8. THAT all taxes are due and payable to the Municipality of Calvin at the Calvin Municipal Office.
9. THAT non-payment of the amount, as noted on the date stated in accordance with this By-Law constitutes a default, a penalty of 1.25% per month shall be added to all taxes of the levy which are in default until December 31, 2021.

10. THAT on all 2021 taxes unpaid as of December 31, 2021 interest shall be added at the

rate of 1.25% per month, for each month or fraction thereof in which the arrears continue.

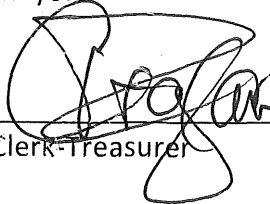
11. THAT this By-Law shall come into force and effect upon the date of final passing thereof.

READ A FIRST AND SECOND TIME BEFORE AN OPEN COUNCIL THIS 8th DAY OF JUNE, 2021.

READ A THIRD TIME AND FINALLY PASSED BEFORE AN OPEN COUNCIL THIS 22ND DAY OF JUNE, 2021.



Mayor



Clerk-Treasurer

seal