

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BY-LAW NO. 2023 – 035

Being a by-law to provide for the adoption of tax rates for 2023.

WHEREAS Section 312 of the Municipal Act, S.O. 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 to levy a separate tax rate as specified in this by-law on the assessment in each property class;

AND WHEREAS the Council of the Corporation of the Municipality of Calvin has, in accordance with the Municipal Act, considered the estimates of the municipality, and whereas it is necessary that the following sums be raised by taxation for the year 2023.

General Purposes	\$ 1,546,482
Education	\$ 348,664

AND WHEREAS Section 307 of the said Act requires tax rates to be established in the same proportion to each other as the tax ratios established;

AND WHEREAS tax ratios for the 2023 year have been set in By-law 2023-034.

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 (1) of the Education Act, R.S.O. 1990, c.E.2, as amended (hereinafter referred to as the “Education Act” and the Regulations passed under the Education Act;

AND WHEREAS all property assessment rolls on which the 2023 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act R.S.O. 1990 Chapter A, 31 as amended (herein after referred to the “Assessment Act”) subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS the “Residential Assessment” and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, chapter A. 31, as amended and Regulations thereto;

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of Calvin pursuant to the Municipal Act to levy on the whole ratable property according to the last revised assessment roll for the Corporation of the Municipality of Calvin the estimates of all sums required for the purpose of the Corporation.

AND WHEREAS those tax rates on the aforementioned “Commercial Assessment”, “Industrial Assessment”, “Pipeline Assessment”, “Landfill Assessment”, “Farm Assessment”, “Managed

Forest Assessment” and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the “Commercial Assessment”, “Industrial Assessment”, “Pipeline Assessment”, “Landfill Assessment”, “Farm Assessment”, “Managed Forest Assessment” and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act R.S.O. 2001, c.25, as amended, and the provisions of the Education Act in the manner set out herein;

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

1. That the tax rates for 2023 for municipal and education purposes be hereby adopted as follows:

Class	Municipal Rate	Education Rate	Total Rate
Residential	0.01186179	0.00153000	0.01339179
Commercial Occupied	0.01605375	0.00601963	0.02207338
Commercial Excess Land	0.01123762	0.00601963	0.01725725
Commercial Vacant Land	0.01123762	0.00601963	0.01725725
Industrial Occupied	0.03034865	0.00880000	0.03914865
Industrial Excess Land	0.01972662	0.00880000	0.02852662
Industrial Vacant Land	0.01972662	0.00880000	0.02852662
Landfill	0.01743226	0.00584711	0.02327937
Pipelines	0.02743158	0.00880000	0.03623158
Farm	0.00296545	0.00038250	0.00334795
Managed Forest	0.00296545	0.00038250	0.00334795

2. Every owner of land shall be taxed accordingly to the tax rates in this by-law and such taxes shall become due and payable on September 29th, 2023. Non-payment of the amount on the date stated in accordance with this section shall constitute default.

A penalty shall be charged as follows: 1.25% on the first day of default plus and additional 125% on the first day of every calendar month thereafter in which the taxes remain unpaid.

3. For payments in lieu of taxes due to the Corporation of the Municipality of Calvin, actual amounts will be based on the assessment roll and the municipal rates of taxation for the year 2023.
4. 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 taxes rates for the year 2023.

5. Amounts required to be levied and collected by this by-law shall be reduced by the amounts levied and collected by the Interim tax levy as authorized by By-law 2023-03 of the Corporation of the Municipality of Calvin.
6. The Treasurer of the Corporation of the Municipality of Calvin is hereby authorized to mail or cause to be mailed to the address of the residence or place of business of each property or person, a notice specifying the amount of taxes payable by such persons pursuant to the provisions of this by-law.
7. The taxes payable pursuant to this by-law shall be paid into the municipal office to the Corporation of the Municipality of Calvin on or before the respective date herein before set forth.
8. The estimated Revenues and Expenditures for the year 2023 are attached hereto and form part of the by-law, identified as Schedule "A" to this by-law.

Read a first time this 22nd day of August 2023. Read a second time this 22nd day of August 2023.

Read a third time and finally passed in open Council this 22nd day of August 2023.

Mayor

Clerk

By-law 2023-035 - Schedule "A"

	as of Jun 30	PROPOSED BUDGET
REVENUE		
TAXATION REVENUE	0.00	(1,546,482)
ONTARIO UNCONDITIONAL GRANTS	(91,400.00)	(182,800)
ONTARIO CONDITIONAL GRANTS	(101,463.00)	(95,477)
USER FEES AND SERVICE CHARGES	0.00	(3,000)
LICENCES, PERMITS, FEES	(11,286.95)	(34,100)
OTHER REVENUE	(39,627.15)	(52,000)
TRANSFERS FROM RESERVES	0.00	(204,999)
SURPLUS/DEFICIT PREVIOUS YEAR	0.00	60,300
Total REVENUE	(243,777.10)	(2,058,558)
EXPENDITURES		
GENERAL GOVERNMENT		
COUNCIL	31,038.87	71,000
GENERAL GOV'T OPERATIONS	174,655.74	431,405
CAPITAL/TRANSFER TO RESERVE	0.00	15,000
Total GENERAL GOVERNMENT	205,694.61	517,405

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	as of Jun 30	PROPOSED BUDGET
PROTECTION TO PERSONS & PROPERTY		
FIRE PROTECTION - OPERATIONS	29,578.59	105,180
FIRE PROTECTION - TRANSFER TO RESERVE	0.00	25,000
POLICING	31,226.00	95,040
BUILDING DEPARTMENT	9,460.99	26,050
CONSERVATION AUTHORITY	11,407.00	11,410
ENFORCEMENT	1,702.48	5,500
EMERGENCY MANAGEMENT	0.00	1,200
Total PROTECTION TO PERSONS & PROPERTY	83,375.06	269,380
TRANSPORTATION - ROADS		
OPERATIONS	218,877.02	505,250
CAPITAL/TRANSFER TO RESERVE	0.00	230,500
Total TRANSPORTATION - ROADS	218,877.02	735,750
ENVIRONMENTAL		
OPERATIONS	14,101.87	66,500
CAPITAL/TRANSFER TO RESERVE	0.00	20,000
Total ENVIRONMENTAL	14,101.87	86,500
HEALTH SERVICES		
CEMETERY	0.00	10,300
HEALTH UNIT	8,997.10	18,050
Total HEALTH SERVICES	8,997.10	28,350
SOCIAL SERVICES		
COMMUNITY & SOCIAL SERVICES	107,654.71	258,400
CASSELLHOLME	0.00	49,720
MATTAWA HOSP STAFF RECRUITMENT	0.00	2,500
TRANSFER TO RESERVES MATTAWA SENIOR HOME	0.00	23,136
Total SOCIAL SERVICES	107,654.71	333,756

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	as of Jun 30	PROPOSED BUDGET
RECREATION		
OPERATIONS	10,709.63	54,687
CAPITAL/TRANSFER TO RESERVE	0.00	5,000
<u>Total RECREATION</u>	<u>10,709.63</u>	<u>59,687</u>
PLANNING AND DEVELOPMENT		
OPERATIONS	3,482.72	12,000
EAST NIPISSING PLANNING BOARD	0.00	2,500
ASSESSMENT SERVICES	6,638.14	13,230
<u>Total PLANNING AND DEVELOPMENT</u>	<u>10,120.86</u>	<u>27,730</u>
<u>Total Expenditures</u>	<u>659,530.86</u>	<u>2,058,558</u>