

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BYLAW NUMBER 2022-046

BEING A BY-LAW TO ESTABLISH TAX RATIOS FOR THE 2022 TAXATION YEAR

Legal Authority

Scope of Powers

Section 8(1) of the *Municipal Act*, 2001, S.O. 2001, c.25, ("*Municipal Act*") as amended, provides that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to enable them to govern their affairs as they consider appropriate, and to enhance their ability to respond to municipal issues.

Powers of a Natural Person

Section 9 of the *Municipal Act* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act.

Powers Exercised by Council

Section 5(1) of the *Municipal Act* provides that the powers of a municipality shall be exercised by its Council

Powers Exercised by By-law

Section 5(3) of the *Municipal Act* provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by bylaw unless the municipality is specifically authorized to do otherwise.

Establishment of Tax Ratios

Section 308 of the *Municipal Act* provides that a municipality shall pass a bylaw in each year to establish the tax ratios for that year for the municipality.

Tax ratios are defined as the ratios that the tax rate for each property class must be to the tax rate for the residential property class where the residential property class tax ratio is 1.

Property Classes

In accordance with section 7 of the *Assessment Act*, R.S.O. 1990, c. A. 31 as amended, the Minister of Finance has prescribed certain property classes.

Preamble

For the Municipality to prepare tax rates for the 2022 taxation year tax ratios must first be established.

Decision

Council of the Corporation of the Municipality decides it in the best interest of the Corporation to establish tax ratios for the 2022 taxation year.

Direction

NOW THEREFORE the Council of the Corporation of the Municipality of Calvin directs as follows:

1. That for the taxation year 2022, the tax ratios for all property classes shall be:

a)	residential/farm	1.000000
b)	multi-residential	0.000000
c)	commercial	1.353400
d)	industrial	2.632964 <i>Restricted (Provincial Threshold is 2.632964)</i>
e)	landfill	1.469615
f)	pipelines	2.312600
g)	farmlands	0.250000
h)	managed forest	0.250000

2. That tax reduction for:

- a. Vacant land and excess land subclasses in the commercial property class is 30% (Municipal Portion ONLY)
- b. Vacant land and excess land subclasses in the industrial property class is 35% (Municipal Portion ONLY)

3. That this by-law shall come into force and effect force on the date of its final passing.

Read and adopted by Resolution 2022-258 this 14th Day of July 2022.

Mayor

Clerk