

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

**BYLAW NUMBER 2022-047**

**BEING A BY-LAW TO ADOPT THE 2022 ESTIMATES AND STRIKE TAX RATES  
FOR 2022**

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**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.

**Yearly Budget**

Section 290 of the *Municipal Act* provides that for each year, a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality.

**Local Municipality Levies**

Section 312(2) of the *Municipal Act* provides that for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a bylaw levying a separate tax rate, as specified in the bylaw, on the assessment in each property class in the local municipality rateable for local municipality purposes.

Section 312(6) of the *Municipal Act* requires that the tax rates on the different classes of properties 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.

### **Prescribed Subclass Reductions**

Section 313 of the *Municipal Act* requires the tax rates that would be otherwise levied for municipal purposes for the subclasses under subsection 8(1) of the *Assessment Act* shall be reduced.

This applies to vacant land and excess land subclasses in the commercial and industrial property classes.

### **Preamble**

Council agreed to a levy increase of five percent (5%) to offset inflationary cost increases and to not overburden ratepayers.

Estimates have been prepared to reflect an increase of \$66,965 over the 2021 municipal levy without impacting municipal service levels.

Council has established tax ratios in Bylaw 2022-046

### **Decision**

Council of the Corporation of the Municipality decides it in the best interest of the Corporation to adopt a municipal budget for 2022, to strike tax rates and to provide for the collection of property taxation for the 2022 operating year.

### **Direction**

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

1. That for the estimates as set out in Schedule "A", be adopted and \$1,406,257 be levied therefore in the manner as set out hereinafter;
2. That the tax rates for the year 2022 for municipal purposes and for education purposes as set by the Province as per Schedule "B";
3. That Schedules "A" and "B" attached hereto form part of this Bylaw;
4. That the levy provided for in this Bylaw shall be reduced by the amount of the interim levy for 2022;
5. 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 tax rates for the year 2022;
6. That for the railway right of way, taxes due to the Corporation of the Municipality of Calvin, the actual amount due shall be based on the assessment roll and tax rates for the year 2022;

7. That the taxes shall become due and payable on the 31<sup>st</sup> day of August;
8. That the Treasurer, no later than twenty-one (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;
9. That all taxes are due and payable to the Municipality of Calvin at the Calvin Municipal Office;
10. That non-payment of the amount, as noted on the date stated in accordance with this Bylaw 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, 2022;
11. That on all 2022 taxes unpaid as of December 31, 2022, interest shall be added at the rate of 1.25% per month, for each month or fraction thereof in which the arrears continue; and
12. That this by-law shall come into force and effect force on the date of its final passing.

Read and adopted by Resolution 2022-259 this 14<sup>th</sup> Day of July 2022.

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Mayor

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Clerk

SCHEDULE A TO BYLAW 2022-047  
2022 Municipal Estimates (Budget)

	Proposed
	2022
<b>Expenses</b>	
Employee Wages & Benefits	\$ 487,298.50
General Government	\$ 312,191.71
Protection Services	\$ 255,114.00
Transportation Services	\$ 315,349.00
Environmental Services	\$ 66,500.00
Health & Social Services	\$ 341,586.00
Recreational & Cultural Services	\$ 36,793.79
Land Use Planning & Development	\$ 30,600.00
<b>TOTAL Expenses</b>	<b>\$ 1,845,433.00</b>
Transfers to Reserves	
Capital Budget	\$ 106,496.00
<b>TOTAL</b>	<b>\$ 106,496.00</b>
<b>GRAND TOTAL Expenses</b>	<b>\$ 1,951,929.00</b>
Previous year Operating Surplus	-\$ 83,414.00
Grants	-\$ 305,677.00
Revenues (Fees & Charges)	-\$ 62,590.00
<b>GRAND TOTAL Revenues</b>	<b>-\$ 451,681.00</b>
<b>DIFFERENCE</b>	<b>\$ 1,500,248.00</b>
Transfers from Reserves	-\$ 93,991.00
Taxation	-\$ 1,406,257.00
	\$ -

SCHEDULE B TO BYLAW 2022-047  
2022 Tax Rates By Property Class

		<b>Municipal Tax Rate</b>	<b>Education Tax Rate</b>	<b>Total Tax Rate</b>
Residential	Occupied	0.01113841	0.00153000	0.01266841
Multi-residential	Occupied	0.00000000	0.00153000	0.00153000
Commercial	Occupied	0.01507472	0.00601963	0.02109435
Commercial	Excess Land	0.01055231	0.00601963	0.01657194
Commercial	Vacant Land	0.01055231	0.00601963	0.01657194
Industrial	Occupied	0.02849787	0.00880000	0.03729787
Industrial	Excess Land	0.01852361	0.00880000	0.02732361
Industrial	Vacant Land	0.01852361	0.00880000	0.02732361
Landfills	Occupied	0.01636917	0.00584711	0.02221628
Pipelines	Occupied	0.02575869	0.00880000	0.03455869
Farm	Occupied	0.00278460	0.00038250	0.00316710
Managed Forests	Occupied	0.00278460	0.00038250	0.00316710