

# THE CORPORATION OF THE MUNICIPALITY OF PORT HOPE

## BY-LAW NO. 24/2022

*Being a By-law to adopt estimates of all sums required during the year and to strike the tax rates and to provide for the levy and collection of Municipal, County and Education taxes for the year 2022*

WHEREAS Section 290 (1) of the *Municipal Act, 2001, S.O. c. 25*, 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 including the amount sufficient to pay all debts of the Municipality falling due within the year;

AND WHEREAS Section 312 (2) of the *Municipal Act, 2001, S.O. c. 25*, as amended, provides that the Council of a local Municipality for the purposes of raising the general local Municipal levy, 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 Municipal purposes;

AND WHEREAS pursuant to County of Northumberland By-law 08-2022, the County of Northumberland passed a By-law to set tax ratios and to set tax rate reductions for prescribed property subclasses for county and lower tier Municipal purposes and the tax ratios there under established the relative amount of taxation to be raised by each property class for the taxation year 2022 as follows:

- 1) The residential property class is 1.0000;
- 2) The multi-residential property class is 2.0000;
- 3) The new multi-residential property class is 1.0000;
- 4) The commercial property class is 1.5000;
- 5) The industrial property class is 2.1000
- 6) The pipelines property class is 1.1981;
- 7) The landfill property class is 1.0000
- 8) The farmlands property class is 0.2500;
- 9) The managed forests property class is 0.2500.

AND WHEREAS Section 208 of the *Municipal Act, 2001, S.O. c. 25*, as amended provides that the Municipality annually raise the amount required for the purpose of the established Port Hope Heritage Business Improvement Area in the amount of \$62,317.

AND WHEREAS Section 326 of the *Municipal Act, 2001, S.O. c. 25*, as amended, provides for the identification of special services and for taxation in the form a special Municipal levy for these special services;

AND WHEREAS the Municipality of Port Hope has established special services as per By-Law 28/2014, as amended by By-law 46/2017;

AND WHEREAS Section 312 (4) of the *Municipal Act, 2001, S.O. c.25*, as amended provides 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 By-law, in each property class in the local Municipality rateable for local Municipal purposes;

AND WHEREAS subsection 345 (1) of the *Municipal Act, 2001, S.O. c. 25*, as amended, provides that a local Municipality may pass a By-law to impose late payment charges for the non-payment of taxes or any instalment by the due date;

AND WHEREAS subsections 345 (2) and (3) *Municipal Act, 2001*, S.O. c. 25, as amended, contains the following additional rules:

1. A percentage charge, not to exceed 1.25 per cent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default or such later date as the By-law specifies
2. Interest charges, not to exceed 1.25 per cent each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes in the manner specified in the By-law but interest may not start to accrue before the first day of default.

AND WHEREAS the whole of the assessment on real property and business in the Municipality of Port Hope according to the assessment roll compiled in 2021, as returned, upon which the taxes for the year 2022 pursuant to the provisions of the Assessment Act, is as follows:

PURE ASSESSMENT			
TAXABLE ASSESSMENT	URBAN	RURAL	Total
	2022	2022	2022
Residential	1,319,209,910	546,605,191	1,865,815,101
Multi-Residential	53,324,500	0	53,324,500
Commercial	119,755,800	20,135,000	139,890,800
Commercial Vacant/Excess Land	5,272,800	5,540,700	10,813,500
New Construction - Commercial	24,885,300	9,024,000	33,909,300
New Construction - Comm Vacant Land	0	102,400	102,400
Parking Lot	266,500	0	266,500
Shopping Centre	3,854,800	0	3,854,800
Industrial	39,656,400	4,733,700	44,390,100
Industrial/Vacant Land	1,789,200	3,105,200	4,894,400
Pipeline	3,701,000	17,177,000	20,878,000
Farmland	1,485,000	219,165,209	220,650,209
Managed Forest	74,000	14,731,200	14,805,200
Total:	1,573,275,210	840,319,600	2,413,594,810

AND WHEREAS it is deemed necessary to fix the tax rates for the year 2022 and to provide accordingly for the levy and collection of the taxes required for Provincial/Education purposes as per Ontario Regulation 400/98;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF PORT HOPE HEREBY ENACTS AS FOLLOWS:

1. That there shall be levied and collected upon the whole of the assessment of the real property and business in the Municipality of Port Hope according to the Assessment roll compiled in 2021, as returned, upon which the taxes for the year 2022 shall be levied and upon all taxable property upon which taxes for such year may be levied.
2. That the \$22,191,775 approved tax levy requirement be reduced by \$212,000, comprised of \$111,000 for the Urban area from the Urban LLRW fund, and \$101,000 for the Rural area from the Rural LLRW fund, to establish a 2022 Municipal levy of \$21,979,775

MUNICIPAL COMMON SERVICES	\$16,100,997
URBAN SPECIAL SERVICES	5,608,259
RURAL SPECIAL SERVICES	<u>270,519</u>
MUNICIPAL TOTAL	\$21,979,775
COUNTY	12,199,151
EDUCATION	<u>5,220,042</u>
<b>TOTAL</b>	<b>\$39,398,968</b>

3. That the tax rates for the Municipality of Port Hope General Municipal Levy, the County of Northumberland Levy and the Education rates for all Municipality of Port Hope properties are included in Attachment “1” attached.
4. The HBIA levy shall be apportioned to those within the HBIA boundary in accordance with the HBIA levy allocation methodology.
5. The levy shall, in all cases, be reduced by the amount of the interim levy as set out in By-law 73-2021, passed on the 14th day of December 2021.
6. The Residential and Farmland final taxes levied shall become due and payable in two instalments. The first due date will be June 27<sup>th</sup>, 2022 and the second on September 27<sup>th</sup>, 2022. In the event of a delay issuing Residential and Farmland final taxes, the first instalment shall become due and payable no sooner than 21 days after issuance. The Multi-Residential, Pipelines, Commercial and Industrial taxes shall become due and payable no sooner than 21 days after it is practical for the Treasurer or designate to issue the tax bills.
7. By-law 12/2006 provides the deferral of property tax payments applicable to eligible farm assessment classifications to October 31, 2022.
8. Section 342(b) of the Municipal Act allows for alternative installment due dates to spread the payment of taxes more evenly over the year. Therefore, the final tax levy for those on a 12-month pre-authorized withdrawal payment plan shall be paid in 6 equal installments due and payable on the first business day of each month July to December. The pre-authorized payment plan shall be penalty free for as long as the taxpayer is in good standing with the terms of the plan agreement.
9. That any non-payment of the amount levied on the dates stated in paragraphs 6, 7 and 8 shall constitute default.
10. That a penalty of 1.25 percent shall be added on the first day of the month following a due date and thereafter interest of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31st, 2022.
11. That on all other taxes or other amount on the tax roll account in default, interest shall be added at the rate of 1.25 percent on the first day of each month and every month until paid.
12. That no penalty or interest shall be compounded.
13. Except in the case of taxes payable under sections 33 and 34 of the Assessment Act, as amended, any penalty and interest imposed by section 10 or section 11 for non-payment of taxes and monies payable as taxes shall be added to every tax or assessment, rent or rate of any installment or part thereof remaining unpaid on the first day of each calendar month; and it shall be the duty of the Treasurer or designate, to collect at once, by distress or otherwise under the provisions of the applicable statutes all such taxes, assessments, rents, rates or

installments or parts thereof as shall not have been paid together with the said interest charges and penalties as they are incurred.

14. The Treasurer or designate shall mail a tax bill under Section 343 (1) within 21 days of the due date to each taxpayer including those on the monthly pre-authorized payment plan and to those taxpayers whose interim taxes will be paid by a financial institution to the address of the residence or place of business of the person and/or company to whom such notice is required.
15. Taxes may be paid at the Town Hall, 56 Queen Street, Port Hope, through pre-authorized payment arranged with the Municipality, or at most financial institutions via on-line banking, or in person at a branch.
16. The Treasurer or designate is hereby empowered to accept partial payments, from time to time, on account of any taxes due and shall credit such part payment first on account of the interest and penalty charges, if any, added to such taxes and shall credit the remainder of such payment against that part of the taxes that has been in arrears for the greatest period of time but no such payment shall be received after a tax arrears certificate has been registered under Section 378 of the *Municipal Act, 2001, S.O. c. 25* as amended.
17. The Treasurer or designate is hereby authorized to add any charges, fees or otherwise any amounts due to the Municipality or the upper tier as authorized in Provincial Legislation.
18. There shall be rates levied and collected upon all properties against which charges for the cost of cutting grass and weeds have been entered in the collectors roll pursuant to the Local Improvement Act.
19. That Council shall authorize water and sewer charges in arrears be added to the tax roll pursuant to Section 398 (2) 1 of the *Municipal Act, 2001, O.Reg. 58/06*.
20. That nothing hereby contained shall prevent the Treasurer or designate from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the Statutes and By-laws governing the collection of taxes.
21. That in the event of conflict between the provisions of this By-law and any other By-law, the provisions of this By-law prevail.
22. That this By-law shall come into force and take effect on the day of the final passing thereof.

READ a FIRST, SECOND and THIRD time and finally passed in Open Council this 19<sup>th</sup> day of April, 2022.

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Bob Sanderson, Mayor

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Brian Gilmer, Clerk

Attachment "1" to By-law xx/2022							
MUNICIPALITY OF PORT HOPE							
2022 TAX RATES							
<b>Tax Rates Urban</b>	<b>Class</b>	<b>Municipal Common</b>	<b>Municipal Special Service</b>	<b>Municipal Total</b>	<b>Upper Tier</b>	<b>Education</b>	<b>Total</b>
Residential	RT/RH/RP	0.00659041	0.00320697	0.00979738	0.00493389	0.00153000	<b>0.01626127</b>
Multi-Residential	MT	0.01318082	0.00641394	0.01959476	0.00986778	0.00153000	<b>0.03099254</b>
Farmland	FT	0.00164760	0.00080174	0.00244935	0.00123347	0.00038250	<b>0.00406532</b>
Commercial	CT/CH/ST/CF	0.00988561	0.00481046	0.01469607	0.00740084	0.00880000	<b>0.03089691</b>
Commercial New Construction	XP/XT/YT	0.00988561	0.00481046	0.01469607	0.00740084	0.00880000	<b>0.03089691</b>
Commercial Vacant-New Construction	XQ	0.00988561	0.00481046	0.01469607	0.00740084	0.00880000	<b>0.03089691</b>
Parking Lots	GT	0.00988561	0.00481046	0.01469607	0.00740084	0.00880000	<b>0.03089691</b>
Industrial	IT/IH/JT/LT	0.01383986	0.00673464	0.02057450	0.01036117	0.00880000	<b>0.03973567</b>
Pipeline	PT	0.00789597	0.00384227	0.01173824	0.00591129	0.00880000	<b>0.02644953</b>
Managed Forest	TT	0.00164760	0.00080174	0.00244935	0.00123347	0.00038250	<b>0.00406532</b>
Shopping Centre	ST	0.00988561	0.00481046	0.01469607	0.00740084	0.00880000	<b>0.03089691</b>
Commercial Excess/Vacant land	CX/CU/CJ/CK/CV	0.00988561	0.00481046	0.01469607	0.00740084	0.00880000	<b>0.03089691</b>
Industrial Excess/Vacant Land	IU/IX/IJ/JU/LU	0.01383986	0.00673464	0.02057450	0.01036117	0.00880000	<b>0.03973567</b>
<b>Tax Rates Rural</b>	<b>Class</b>	<b>Municipal Common</b>	<b>Municipal Special Service</b>	<b>Municipal Total</b>	<b>Upper Tier</b>	<b>Education</b>	<b>Total</b>
Residential	RT/RH/RP/RG	0.00659041	0.00038962	0.00698002	0.00493389	0.00153000	<b>0.01344391</b>
Multi-Residential	MT	0.01318082	0.00077923	0.01396005	0.00986778	0.00153000	<b>0.02535783</b>
Farmland	FT	0.00164760	0.00009740	0.00174501	0.00123347	0.00038250	<b>0.00336098</b>
Commercial	CT/CH/ST/CP/CG	0.00988561	0.00058442	0.01047004	0.00740084	0.00880000	<b>0.02667088</b>
Commercial New Construction	XT/YT	0.00988561	0.00058442	0.01047004	0.00740084	0.00880000	<b>0.02667088</b>
Commercial Vacant-New Construction	XQ	0.00988561	0.00058442	0.01047004	0.00740084	0.00880000	<b>0.02667088</b>
Parking Lots	GT	0.00988561	0.00058442	0.01047004	0.00740084	0.00880000	<b>0.02667088</b>
Industrial	IT/IH/JT/LT	0.01383986	0.00081819	0.01465805	0.01036117	0.00880000	<b>0.03381922</b>
Pipeline	PT	0.00789597	0.00046680	0.00836277	0.00591129	0.00880000	<b>0.02307406</b>
Managed Forest	TT	0.00164760	0.00009740	0.00174501	0.00123347	0.00038250	<b>0.00336098</b>
Shopping Centre	ST	0.00988561	0.00058442	0.01047004	0.00740084	0.00880000	<b>0.02667088</b>
Commercial Excess/Vacant land	CX/CU/CJ/CK	0.00988561	0.00058442	0.01047004	0.00740084	0.00880000	<b>0.02667088</b>
Industrial Excess/Vacant Land	IU/IX/IJ/JU/LU	0.01383986	0.00081819	0.01465805	0.01036117	0.00880000	<b>0.03381922</b>