

THE CORPORATION OF THE TOWNSHIP OF TINY

BY-LAW NO. 23-031

Being a By-law to provide for the adoption of estimates of all sums required during the year, to strike tax rates for the year 2023 and to provide for the collection of taxes.

**WHEREAS** the Council of The Corporation of the Township of Tiny has, in accordance with S. 312(2) of the Municipal Act, 2001, as amended, considered estimates of all sums required during the year for the purposes of the municipality including amounts required for any board, commission or other body and determined that it is necessary that certain sums be raised by means of taxation for the year 2023;

**AND WHEREAS** S. 307 of the Municipal Act, 2001, as amended provides that all tax rates shall be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act, according to the amounts assessed in respect thereof, subject to the set of tax ratios for the municipality in accordance with S.308 of the Municipal Act.

**AND WHEREAS** the Council of The Corporation of the County of Simcoe has, in accordance with S.308 of the Municipal Act, 2001, as amended, established by By-law No. 7001-23 the following tax ratios for the year 2023;

Residential/Farm	1.000000
Multi-Residential	1.000000
New Multi-Residential	1.000000
Commercial	1.222300
Industrial	1.192500
Pipelines	1.296600
Farmlands	0.250000
Managed Forests	0.250000

**AND WHEREAS** the Municipality under S.257 of the Education Act, R.S.O. 1990 Chapter E2, as amended, levy the education tax rates as prescribed annually by the Ministry of Education;

**AND WHEREAS** the Assessment Roll compiled in the year 2022 and upon which the 2023 taxes are to be levied was revised and returned to the municipality in December 2022;

**NOW THEREFORE** the Council of The Corporation of the Township of Tiny hereby enacts as follows:

1. That the estimates be adopted and that the following amounts be levied:

Township purposes	\$15,558,105
County of Simcoe purposes	12,324,343
English Public School purposes	5,802,429
French Public School purposes	84,154
English Separate School purposes	856,664
French Separate School purposes	<u>140,875</u>
	<u>\$34,766,570</u>

2. There shall be levied and collected upon the whole of the assessment for real property within The Corporation of the Township of Tiny the following rates for the year 2023:

	Township of Tiny	County of Simcoe	Education	Total
Residential	0.00364578	0.00288800	0.00153000	0.00806378
Multi-residential	0.00364578	0.00288800	0.00153000	0.00806378
Commercial – occupied	0.00445623	0.00353000	0.00880000	0.01678623
Commercial - vacant	0.00445623	0.00353000	0.00880000	0.01678623
Pipelines	0.00472711	0.00374458	0.00880000	0.01727169
Farmlands	0.00091144	0.00072200	0.00038250	0.00201594
Managed Forests	0.00091144	0.00072200	0.00038250	0.00201594
Industrial Occupied	0.00434759	0.00344394	0.00880000	0.01659153
Industrial Vacant	0.00434759	0.00344394	0.00880000	0.01659153

3. Where a water meter is not required to be installed for billing purposes, as per the Municipal Water By-law, flat rate water charges will be levied and collected with property taxes.
4. In calculating the 2023 taxes and special charges specified in this by-law, the Treasurer shall reduce the taxes by the interim amount billed pursuant to S.317 of the Municipal Act, 2001, as amended. The balance of taxes and special charges shall become due and payable in two installments to be paid on June 30<sup>th</sup>, 2023 and September 29<sup>th</sup>, 2023.
5. On the first day of default of each of the installments due, there shall be imposed a penalty for non-payment of taxes due of one and one quarter percent (1¼%) and, on the first day of every month thereafter interest charge for non-payment of taxes of one and one quarter percent (1¼%) will be applied to all taxes due. Pursuant to S.345 of the Municipal Act, 2001, penalty and interest charges imposed are deemed to be taxes, and pursuant to S.354 of the Municipal Act, 2001 shall not be written off.
6. Tax bills will be sent pursuant to S.343 of the Municipal Act, 2001, to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the Treasurer in writing to send the bill to another address, in which case it shall be sent to that address. Tax bills will be sent electronically, in the manner specified by the municipality, if the taxpayer chooses to receive the bill in that manner.
7. All taxes shall be paid to The Corporation of the Township of Tiny, 130 Balm Beach Rd. W. Tiny, Ontario.
8. The Treasurer is also hereby empowered to accept part payment from time to time on account of taxes due.

**READ A FIRST AND SECOND TIME THIS 26TH DAY OF APRIL 2023. READ A THIRD TIME AND FINALLY PASSED THIS 26TH DAY OF APRIL 2023.**

**THE CORPORATION OF THE TOWNSHIP OF TINY**

  
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**MAYOR, David Evans**

  
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**CLERK, Sue Walton**