

The Corporation of the Township of Georgian Bluffs

By-law Number 2023-033

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Being a By-law to establish and levy Tax Rates for the Township of Georgian Bluffs purposes; confirm the County of Grey and School Board rates for the year 2023; provide for penalty and interest in default of payment thereof; establish alternative instalments and due dates; and to repeal By-law 2022-031.

Whereas, the Council of the Corporation of the Township of Georgian Bluffs (hereinafter referred to as the "Municipality") has By-law 2023-024 prepared and adopted the Estimate of Operating and Capital sums required for the year 2023 totaling \$11,745,500 for the purposes of the Municipality pursuant to s. 290 of the *Municipal Act*, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as "The Act"); and

Whereas, Section 307 of the *Municipal Act*, S.O. 2001 c.25, provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act* according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions; and

Whereas, the sums required by taxation in the year 2023 for general County of Grey purposes are to be levied by the lower-tier municipalities as directed by the County of Grey's By-law pursuant to s. 311 (2) of The Act, as amended by Ontario Regulation 422/02; and

Whereas, the Ministry of Education is responsible for setting tax rates for education, O. Reg 2/14, under the Education Act; and

Whereas Section 312 of The Act provides for the passing of a By-law levying in a separate tax rate, as specified in the By-law, on the assessment in each property class in the local municipality rate able for local municipality purposes; and

Whereas Section 342 of The Act provides for alternative instalments and due dates to allow taxpayers to spread the payment of taxes more evenly over the year; and

Whereas the Municipal Act requires tax rates to be established in the same proportion to tax ratios; and

Whereas the Minister of Finance has filed a regulation to amend O. Reg. 383/98 to ratify new tax ratios for the County of Grey; and

Whereas the County of Grey sets the tax ratios for the lower tiers within the County of Grey; and

Whereas rates of taxation for the year 2022 for upper tier and education purposes have been established by the County of Grey and the Province of Ontario, and further included in Schedule "A" hereto; and

Therefore, the Council of the Corporation of the Township of Georgian Bluffs enacts the following:

1. That the tax rates for the year 2023 be hereby adopted as outlined in Schedule "A" attached hereto and forming part of this By-law. That taxpayers be allowed to spread the payment of taxes over the year with regular designated payments, provided the taxpayer has signed and filed with the Treasurer, the adopted Pre-Authorized Payment Plan Agreement. The use by a taxpayer of the alternative instalments and due dates under the Pre-Authorized Payment Plan ceases if:

- a. The taxpayer requests the cessation in writing; or
 - b. The taxes of the taxpayer are under paid after the due date and the Treasurer gives written notice to the taxpayer that the alternative instalments and due dates may no longer be used; or
 - c. The municipality, for any year, does not establish such alternative instalments and due dates.
2. That every owner shall be taxed according to the tax rates in this By-law and such tax shall become due and payable as follows:

For properties in the Residential, Pipeline, Farmland and Managed Forest classes, shall be as follows:

Due Date of First Installment:	August 24, 2023
Due Date of Second Installment:	October 24, 2023

For properties in the Multi-Unit Residential, Commercial and Industrial classes, the final levy shall become due and payable on:

Due Date of First Installment:	August 24, 2023
Due Date of Second Installment:	October 24, 2023

Nonpayment of tax amounts, as noted, on the dates stated in accordance with this section shall constitute default.

- 3. On all taxes of the current year levy, which are in default on the first day of the month following the due date a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31st, 2023.
- 4. On all taxes in default on January 1st, 2024, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which the default continues.
- 5. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
- 6. The Tax Collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
- 7. All taxes shall be paid into the office of the Treasurer-Tax Collector, at the Municipal Building, 177964 Grey Road 18, Owen Sound, N4K 5N5 either in person or by mail to this same address by telephone/internet banking or by Pre-Authorized electronic payment, with the ratepayer responsible for payment of all bank processing charges. All payments must be received in the office by 4:30 pm on the due date, to avoid penalty charges. Therefore, the property owner should allow 2-3 business days for internet or telephone banking. Any telephone banking or internet payment withdrawn from the taxpayer's bank account on or before the due date will be honoured.
- 8. The Tax Collector is hereby authorized to accept partial payment from time to time on account of any taxes due and to give a receipt for such partial payment, provided that acceptance of any such partial payment does not affect the collection of any percentage charge imposed and collectible in respect to non-payment of taxes or of any installment thereof.

9. That By-law 2022-031 is hereby repealed.
10. That this by-law shall come into force and effect upon being passed by Council.

Read a first and second time this 7th day of June 2023.

Read a third time and finally passed this 7th day of June 2023.

Mayor – Sue Carleton

Acting Clerk – Carly Craig

Schedule "A"

By-law 2023-033

Township of Georgian Bluffs

2023 Tax Rates

The following table may not be fully accessible in PDF format. If another format would work better for you, please contact the Township of Georgian Bluffs at 519-376-2729.

	CLASSES OF TAX RATES			TOTAL RATES
	MUNICIPAL	COUNTY	SCHOOL	
RESIDENTIAL AND FARM (RT)	0.00625130	0.00380183	0.00153000	0.01158313
MULTI RESIDENTIAL (MT)	0.00831985	0.00505986	0.00153000	0.01490971
MULTI RESIDENTIAL NEW (NT)	0.00625130	0.00380183	0.00153000	0.01158313
COMMERCIAL OCCUPIED (CT, C7 DT, ST)	0.00810731	0.00493059	0.00880000	0.0218379
COMMERCIAL VACANT UNITS/LAND (CU, SU)	0.00810731	0.00493059	0.00880000	0.0218379
COMMERCIAL NEW CONSTRUCTION – OCCUPIED (XT)	0.00810731	0.00493059	0.00880000	0.0218379
COMMERCIAL NEW CONSTRUCTION – VACANT (XU)	0.00810731	0.00493059	0.00880000	0.0218379
COMMERCIAL VACANT LAND (CX)	0.00810731	0.00493059	0.00880000	0.0218379
INDUSTRIAL OCCUPIED (IT, LT)	0.01144613	0.00696115	0.00880000	0.02720728
INDUSTRIAL VACANT UNITS/LAND (IU, LU)	0.01144613	0.00696115	0.00880000	0.02720728
INDUSTRIAL VACANT LAND (IX)	0.01144613	0.00696115	0.00880000	0.02720728
INDUSTRIAL NEW CONSTRUCTION (JT)	0.01144613	0.00696115	0.00880000	0.02720728
INDUSTRIAL NEW CONSTRUCTION – EXCESS LAND (JU)	0.01144613	0.00696115	0.00880000	0.02720728
PIPELINES (PT)	0.00566898	0.00344768	0.00880000	0.01791666
FARMLANDS (FT)	0.00136278	0.00082880	0.00038250	0.00257408
MANAGED FORESTS (TT)	0.00156282	0.00095046	0.00038250	0.00289578

Report Approval Details

Document Title:	2023 Tax Rate.docx
Attachments:	
Final Approval Date:	May 24, 2023

This report and all of its attachments were approved and signed as outlined below:

Niall Loble, Director of Community Services