

THE CORPORATION OF THE MUNICIPALITY OF GREENSTONE

BY-LAW 23-40

A by-law to levy and collect property taxes for the year 2023.

WHEREAS the Council of the Corporation of the Municipality of Greenstone has, by By-law 23-24, prepared and adopted estimates of all sums required during the year totaling \$17,241,238 pursuant to section 290 of the *Municipal Act*, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the “Municipal Act”);

AND WHEREAS all property assessment rolls on which the 2023 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, R.S.O. 1990, c. A31, as amended (hereinafter referred to as the “Assessment Act”);

AND WHEREAS Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the Assessment Act;

AND WHEREAS the Municipality is required to establish tax ratios pursuant to Section 308 of the Municipal Act for each prescribed Property Class;

AND WHEREAS Section 312 of the Municipal Act provides for the establishment of tax rates to be levied for local municipal purposes;

AND WHEREAS the Municipality is required to establish the treatment of each Property Subclass pursuant to Section 313 of the Municipal Act;

AND WHEREAS Section 315 of the Municipal Act provides for the imposition of taxes on certain railway rights-of-way for municipal purposes in accordance with Ontario Regulation 387/98 and in accordance with Ontario Regulation 392/98 for school;

AND WHEREAS the taxes for School purposes shall be levied, collected, and administered by the Municipality in accordance with the Education Act, R.S.O. 1990, c.E.2, Ontario Regulation 400/98 made and most recently revised under that Act;

AND WHEREAS Part X of the Municipal Act provides for the issuance of tax bills and the collection and administration of tax amounts;

NOW THEREFORE the Council of the Corporation of the Municipality of Greenstone **ENACTS AS FOLLOWS:**

1. **THAT** the tax ratio for property in:
 - a) The residential property class is 1.000000;
 - b) The multi-residential property class is 2.000000;
 - c) The commercial property class is 1.496700;
 - d) The industrial property class is 2.500000;
 - e) The pipeline property class is 0.889051;
 - f) The landfill property class is 1.000000; and
 - g) The managed forest property class is 0.250000.

2. **THAT** in accordance with Subsection 313(1.3) of the Municipal Act, no tax rate reductions shall be applied to properties in the Vacant or Excess land subclass prescribed under paragraphs 2 or 3 of Subsection 8(1) of the Assessment Act;
3. **THAT** the Municipality shall levy on property ratable for tax and payments in lieu of tax, the rates set out in Schedule “A” attached hereto and forming part of this by-law.
4. **THAT** the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
5. **THAT** the final tax levy to be billed under this by-law shall be paid in two installments apportioned and due as follows:
 - a) 50% on the 31st Day of July 2023 and;
 - b) 50%, or any remaining amount on the 28th Day of September 2023.
6. **THAT** the Collector shall send, or cause to be sent, a tax bill to each taxpayer by way of:
 - a) Mail to the taxpayer’s residence, place of business or to the premises in respect of which the taxes are payable; or
 - b) If the taxpayer has given written direction to the Collector that the bill is to be sent to an alternate address, by mail to that address.
7. **THAT** immediately after sending a tax bill, the Collector shall create a record of the date on which it was sent and this record shall be, in the absence of evidence to the contrary, proof that the tax bill was sent on that date.
8. **THAT** the tax bills to be issued under this by-law shall contain all the information required under Section 343 of the Municipal Act and shall be in a form compliant with Section 344 of that Act.
9. **THAT** all taxes levied under this by-law shall be payable into the hands of the Collector in accordance with the provisions of this by-law.
10. **THAT** in accordance with Section 345 of the Municipal Act, penalty and interest shall be imposed again amounts that become due and remain unpaid as follows:
 - a) For any installment that comes due, a penalty of one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due date; and
 - b) Any and all taxes and installments that remain unpaid after the first day of default shall be subject to interest for non-payment which will be calculated at a rate of one and one-quarter per cent (1.25%), per month and imposed on the first day of each calendar month subsequent to the date of default.
11. **THAT** the Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.

12. **THAT** nothing in this by-law shall prevent or preclude the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
13. **THAT** the Collector is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein;
14. **THAT** this by-law comes into force on the day it is passed.

PASSED AND ENACTED this 8th day of May 2023



Original signed by J. McPherson

James McPherson, Mayor

Original signed by K. Miousse

Kristina Miousse, Clerk

Schedule "A" to By-Law 23-40
 THE CORPORATION OF THE MUNICIPALITY OF GREENSTONE
 2023 Property Tax Rates and Levy Detail

Realty Tax Class	RTC/ RTQ	Tax Ratio	2023 CVA	Municipal Tax Rate	2023 Municipal Levy	Education Tax Rate	2023 Education Levy	2023 Total Tax Levy	Total Tax Rate
Residential/Farm	RT	1.000000	190,991,822	0.02441003	\$4,662,116.10	0.00153000	\$292,217.49	\$4,954,333.59	0.02594003
	RD	1.000000	5,800	Education Only	\$0.00	0.00153000	\$8.87	\$8.87	0.00153000
	RF	1.000000	27,900	0.02441003	\$681.04	0.00153000	\$42.69	\$723.73	0.02594003
	RG	1.000000	158,300	0.02441003	\$3,864.11	No Education	\$0.00	\$3,864.11	0.02441003
	RP	1.000000	946,300	0.02441003	\$23,099.21	0.00153000	\$1,447.84	\$24,547.05	0.02594003
Managed Forest	TT	0.250000	77,400	0.00610251	\$472.33	0.00038250	\$29.61	\$501.94	0.00648501
Multi-Residential	MT	2.000000	4,233,000	0.04882006	\$206,655.31	0.00153000	\$6,476.49	\$213,131.80	0.05035006
Commercial	CT	1.496700	91,688,966	0.03653449	\$3,349,809.61	0.00880000	\$806,862.90	\$4,156,672.51	0.04533449
	GT	1.496700	18,600	0.03653449	\$679.54	0.00880000	\$163.68	\$843.22	0.04533449
	CF	1.496700	2,403,400	0.03653449	\$87,806.99	0.00980000	\$23,553.32	\$111,360.31	0.04633449
	CG	1.496700	2,877,600	0.03653449	\$105,131.65	No Education	\$0.00	\$105,131.65	0.03653449
	CP	1.496700	456,200	0.03653449	\$16,667.03	0.00880000	\$4,014.56	\$20,681.59	0.04533449
	CU	1.496700	288,800	0.03653449	\$10,551.16	0.00880000	\$2,541.44	\$13,092.60	0.04533449
	CX	1.496700	7,224,800	0.03653449	\$263,954.38	0.00880000	\$63,578.24	\$327,532.62	0.04533449
	CR	1.496700	1,422,500	0.03653449	\$51,970.31	0.00880000	\$12,518.00	\$64,488.31	0.04533449
	CJ	1.496700	60,600	0.03653449	\$2,213.99	0.00980000	\$593.88	\$2,807.87	0.04633449
Industrial	IT	2.500000	5,912,000	0.06102508	\$360,780.27	0.00880000	\$52,025.60	\$412,805.87	0.06982508
	LT	2.500000	1,170,700	0.06102508	\$71,442.06	0.00880000	\$10,302.16	\$81,744.22	0.06982508
	IH	2.500000	284,100	0.06102508	\$17,337.23	0.00980000	\$2,784.18	\$20,121.41	0.07082508
	IP	2.500000	120,400	0.06102508	\$7,347.42	0.00880000	\$1,059.52	\$8,406.94	0.06982508
	IU	2.500000	99,300	0.06102508	\$6,059.79	0.00880000	\$873.84	\$6,933.63	0.06982508
	LU	2.500000	3,300	0.06102508	\$201.38	0.00880000	\$29.04	\$230.42	0.06982508
	IQ	2.500000	25,600	0.06102508	\$1,562.24	0.00880000	\$225.28	\$1,787.52	0.06982508
	IX	2.500000	82,700	0.06102508	\$5,046.77	0.00880000	\$727.76	\$5,774.53	0.06982508
	IR	2.500000	20,500	0.06102508	\$1,251.01	0.00880000	\$180.40	\$1,431.41	0.06982508
Landfill	HF	1.000000	27,000	0.02441003	\$659.07	0.00980000	\$264.60	\$923.67	0.03421003
	HP	1.000000	7,700	0.02441003	\$187.96	0.00880000	\$67.76	\$255.72	0.03321003
Pipeline	PT	0.889051	367,882,000	0.02170176	\$7,983,686.87	0.00343299	\$1,262,935.23	\$9,246,622.10	0.02513475
	EXEMPT		67,717,812						
Total (Assessment Based Tax)			746,235,100		\$17,241,234.83		\$2,545,524.38	\$19,786,759.21	
Railway ROW*	WT		284.21	110	\$31,263.10	15.43	\$4,385.36	\$35,648.46	
Total with Railroads					\$17,272,497.93		\$2,549,909.74	\$19,822,407.67	

*Railway Rights-of-Way are taxed based on assessed acreage rather than assessed value.