

The Corporation of the Township of Southgate

By-law Number 2021-093

Being a by-law to provide for the adoption of tax rates required to raise the 2021 Own Purposes Levy using the 2021 tax ratios and to further provide for penalty and interest in default of payment for 2021 and to provide for the collection thereof.

Whereas Section 290 (1) of the Municipal Act, 2001, S. O. 2001, 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 amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds and amounts required for any board, commission or other body; and

Whereas Section 312 of the Municipal Act 2001, S.O. 2001, c. 25, as amended and Regulations thereto provides for the purposes of raising the general local municipal levy, the Council of 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 rateables for local municipal purposes; and

Whereas Section 307 and 308 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, require tax rates to be established in the same proportion to tax ratios; and

Whereas the Council of the Corporation of the County of Grey has established tax ratios for 2021 as required under Section 308 of the Municipal Act 2001, S.O. 2001, c. 25, as amended; and

Whereas the Council of the Corporation of the Township of Southgate has prepared the estimates of all sums required during the year for the purposes of the municipality in accordance with Section 290 (1) of the Municipal Act 2001, S.O. 2001, c. 25, as amended; and

Whereas Section 149 of the Municipal Act 2001, S.O. 2001, c. 25, as amended provides that a local municipality may authorize the annual dues of members of any farm organization approved by the Minister of Agriculture & Food to be entered on the tax roll and collected in the same manner as taxes;

Now Therefore the Council of the Corporation of the Township of Southgate hereby enacts as follows:

- That** the estimates of all sums required for the purposes of the Corporation of the Township of Southgate are outlined in Schedule "A" to this By-law and form part of this By-law; and
- That** there shall be levied and collected upon the whole assessment for real property according to the last certified assessment roll, the lower tier rates as follows for the year 2021:

Residential and Farm	0.784537%
Residential-Farmland awaiting development	0.196134%
Multi-Residential	1.130672%
Commercial - Occupied	1.017466%
Commercial - Excess Land	1.017466%
Commercial - Vacant Land	1.017466%
Commercial - New Construction	1.017466%
Commercial - New Construction - excess	1.017466%
Industrial - Occupied	1.436487%
Industrial - Excess Land	1.436487%
Industrial - Vacant Land	1.436487%
Industrial - New Construction	1.436487%
Industrial - New Construction - excess	1.436487%
Managed Forests	0.196134%
Pipelines	0.711456%
Farmlands	0.171029%

; and

3. **That** final taxes shall be calculated by applying the rates outlined above plus the rates established by the County of Grey for Upper Tier purposes and the rates established by the Province of Ontario and the County of Grey for education purposes to the whole of the taxable assessment and deducting the interim amount levied for 2021; and
4. **That** a Federation of Agriculture special rate of .00006 percent shall be applied to properties assessed as Farmlands, in the former Township of Egremont and the former Township of Proton. And that the dollars raised by this special rate be used by the Egremont/Proton Federation of Agriculture to promote agricultural programs in Southgate (Section 149 of the Municipal Act); and
5. **That** a minimum amount of a tax bill shall be \$40.00; and
6. **That** the Tax Collector may email or cause the same to be emailed to the business or person indicated on the last revised assessment roll, an electronic version of the written or printed notice specifying the amount of taxes payable, if they have opted to receive an electronic copy; and
7. **That** 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, if they have not opted to receive an electronic copy; and
8. **That** the final taxes shall be due in two installments on August 27, 2021 and October 27, 2021; and
9. **That** on all taxes of the final levy, which are in default on the day following each installment due date a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues, until December 31, 2021; and
10. **That** on all taxes of the final tax levy in default on January 1, 2021 interest will be added at the rate of 1.25% per month for each month or fraction thereof of default; and
11. **That** payment of taxes may be made by mail, in person at the Township of Southgate Administration office, by pre-authorized transfer, or through the Township's website (subject to a third-party convenience fee). All major financial institutions will accept Southgate tax payments at their counter, by telephone or internet banking; and
12. **That** if an article of this By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed; and
13. **That** this By-law come into force and effect upon final passing hereof.

Read a first, second and third time and finally passed this 7th day of July, 2021.

John Woodbury – Mayor

Lindsey Green – Clerk

	Tax	Southgate	Grey County	Education	Total Tax Rate	Current Value	Tax Amount	Southgate	Grey County	Education	Total
Property Class	Class	Tax Rate	Tax Rate	Tax Rate	Taxes On \$100,000	Assessment	Per Class	Levy	Levy	Levy	
Residential and Farm	RT	0.784537%	0.363523%	0.153000%	1.301060%	800,250,480	\$ 10,411,739	\$ 6,278,263	\$ 2,909,095	\$ 1,224,383	\$ 10,411,741
		60.30%	27.94%	11.76%	\$1,301.06						
Residential-Farmland awaiting development	R1	0.196134%	0.090881%	0.038250%	0.325265%	351,000	\$ 1,142	\$ 688	\$ 319	\$ 134	\$ 1,142
		60.30%	27.94%	11.76%	\$325.27						
Multi-Residential	MT	1.130672%	0.523908%	0.153000%	1.807580%	3,047,872	55,093	\$ 34,461	\$ 15,968	\$ 4,663	\$ 55,093
		62.55%	28.98%	8.46%	\$1,807.58						
Commercial - Occupied	CT	1.017466%	0.471453%	0.880000%	2.368919%	14,084,717	333,656	\$ 143,307	\$ 66,403	\$ 123,946	\$ 333,656
		42.95%	19.90%	37.15%	\$2,368.92						
Commercial - Excess Land	CU	1.017466%	0.471453%	0.880000%	2.368919%	67,900	1,608	\$ 691	\$ 320	\$ 598	\$ 1,608
		42.95%	19.90%	37.15%	\$2,368.92						
Commercial - Vacant Land	CX	1.017466%	0.471453%	0.880000%	2.368919%	925,100	21,915	\$ 9,413	\$ 4,361	\$ 8,141	\$ 21,915
		42.95%	19.90%	37.15%	\$2,368.92						
Commercial - New Construction	XT	1.017466%	0.471453%	0.880000%	2.368919%	4,238,500	100,407	\$ 43,125	\$ 19,983	\$ 37,299	\$ 100,407
		42.95%	19.90%	37.15%	\$2,368.92						
Commercial - New Construction - excess	XU	1.017466%	0.471453%	0.880000%	2.368919%	71,400	1,691	\$ 726	\$ 337	\$ 628	\$ 1,691
		42.95%	19.90%	37.15%	\$2,368.92						
Industrial - Occupied	IT	1.436487%	0.665611%	0.880000%	2.982098%	5,592,100	166,762	\$ 80,330	\$ 37,222	\$ 49,210	\$ 166,762
		48.17%	22.32%	29.51%	\$2,982.10						
Industrial - Excess Land	IU	1.436487%	0.665611%	0.880000%	2.982098%	255,500	7,619	\$ 3,670	\$ 1,701	\$ 2,248	\$ 7,619
		48.17%	22.32%	29.51%	\$2,982.10						
Industrial - Vacant Land	IX	1.436487%	0.665611%	0.880000%	2.982098%	577,200	17,213	\$ 8,291	\$ 3,842	\$ 5,079	\$ 17,213
		48.17%	22.32%	29.51%	\$2,982.10						
Industrial - New Construction	JT	1.436487%	0.665611%	0.880000%	2.982098%	23,117,751	689,394	\$ 332,083	\$ 153,874	\$ 203,436	\$ 689,394
		48.17%	22.32%	29.51%	\$2,982.10						
Industrial - New Construction - excess	JU	1.436487%	0.665611%	0.880000%	2.982098%	178,500	5,323	\$ 2,564	\$ 1,188	\$ 1,571	\$ 5,323
		48.17%	22.32%	29.51%	\$2,982.10						
Managed Forests	TT	0.196134%	0.090881%	0.038250%	0.325265%	8,541,700	27,783	\$ 16,753	\$ 7,763	\$ 3,267	\$ 27,783
		60.30%	27.94%	11.76%	\$325.26						
Pipelines	PT	0.711456%	0.329660%	0.880000%	1.921116%	1,283,000	24,648	\$ 9,128	\$ 4,230	\$ 11,290	\$ 24,648
		37.033%	17.16%	45.81%	\$1,921.12						
Farmlands	FT	0.171029%	0.079248%	0.038250%	0.288527%	600,369,289	1,732,228	\$ 1,026,806	\$ 475,781	\$ 229,641	\$ 1,732,228
		59.28%	27.47%	13.26%	\$288.53						
Totals - Taxation						1,462,952,009	\$ 13,598,220	\$ 7,990,301	\$ 3,702,385	\$ 1,905,536	\$ 13,598,222
Residential: Taxable Full Shared PIL	RF	0.784537%	0.363523%	0.153000%	1.301060%	33,000	429	\$ 259	\$ 120	\$ 50	\$ 429
Residential: Taxable No education	RG	0.784537%	0.363523%	0.000000%	1.148060%	133,800	1,536	\$ 1,050	\$ 486	\$ -	\$ 1,536
Commercial: Taxable No education	CG	1.017466%	0.471453%	0.000000%	1.488919%	410,500	6,112	\$ 4,177	\$ 1,935	\$ -	\$ 6,112
Commercial: Taxable Full Shared PIL	CH	1.017466%	0.471453%	1.250000%	2.738919%	32,500	890	\$ 331	\$ 153	\$ 406	\$ 890
Commercial: Taxable Full Shared PIL	CF	1.017466%	0.471453%	1.250000%	2.738919%	1,461,500	40,029	\$ 14,870	\$ 6,890	\$ 18,269	\$ 40,029
Industrial: Taxable Full Shared PIL	IH	1.436487%	0.665611%	1.250000%	3.352098%	52,900	1,773	\$ 760	\$ 352	\$ 661	\$ 1,773
Industrial: Taxable Vacant Land Shared PIL	IJ	1.436487%	0.665611%	1.250000%	3.352098%	-	-	\$ -	\$ -	\$ -	\$ -
Landfill: Taxable Full Shared PIL	HF	0.784537%	0.363523%	1.250000%	2.398060%	116,200	2,787	\$ 912	\$ 422	\$ 1,453	\$ 2,787
Totals - PIL's billed thru taxes						2,240,400	53,557	\$ 22,358	\$ 10,360	\$ 20,839	\$ 53,557
Totals - Taxation & PILS						1,465,192,409	13,651,776	8,012,659	3,712,744	1,926,375	13,651,778