

**The Corporation of the Township of Southgate**

**By-law Number 2023-055**

**Being a by-law to levy and collect property taxes for the year 2023**

**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 of the *Municipal Act*, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*");

**Whereas** Section 312 *Municipal Act*, 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* 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 2023 as required under Section 308 of the *Municipal Act* and tax rates for its own purposes under Section 311 of that Act; and

**Whereas** taxes for School purposes shall be levied, collected and administered 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** Section 149 of the *Municipal Act* 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; 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 Township of Southgate hereby enacts as follows:

1. **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
2. **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 2023; and

Residential and Farm	0.894087%
Residential-Farmland awaiting development	0.223522%
Multi-Residential	1.189940%
Commercial - Occupied	1.159541%
Commercial - Excess Land	1.159541%
Commercial - Vacant Land	1.159541%
Industrial - Occupied	1.637073%
Industrial - Excess Land	1.637073%
Industrial - Vacant Land	1.637073%
Managed Forests	0.223522%
Pipelines	0.810801%
Farmlands	0.194911%

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 for education purposes to the whole of the taxable assessment and deducting the interim amount levied for 2023; 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 29, 2023 and October 27, 2023; and
9. **That** in accordance with Section 345 of the *Municipal Act*, penalty and interest shall be imposed against 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.
10. **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
11. **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
12. **That** this By-law come into force and effect upon final passing hereof.

**Read a first, second and third time and finally passed this 7<sup>th</sup> day of June, 2023.**

---

Brian Milne – Mayor

---

Lindsey Green – Clerk

	Tax Class	Southgate Tax Rate	Grey County Tax Rate	Education Tax Rate	Total Tax Rate As % of RT	Current Value Assessment	Tax Amount Per Class	Southgate Levy	Grey County Levy	Education Levy	Total
<b>Residential and Farm</b>	RT	0.894087% <b>62.64%</b>	0.380183% <b>26.64%</b>	0.153000% <b>10.72%</b>	1.427270% <b>100%</b>	893,241,900	12,748,974	7,986,360	3,395,954	1,366,660	12,748,974
<b>Residential-Farmland awaiting development</b>	R1	0.223522% <b>62.64%</b>	0.095046% <b>26.64%</b>	0.038250% <b>10.72%</b>	0.356818% <b>100%</b>	-	-	-	-	-	-
<b>Multi-Residential</b>	MT	1.189940% <b>64.36%</b>	0.505986% <b>27.37%</b>	0.153000% <b>8.28%</b>	1.848926% <b>100%</b>	3,135,872	57,980	37,315	15,867	4,798	57,980
<b>Commercial - Occupied</b>	CT	1.159541% <b>45.78%</b>	0.493059% <b>19.47%</b>	0.880000% <b>34.75%</b>	2.532600% <b>100%</b>	19,261,422	487,815	223,344	94,970	169,501	487,815
<b>Commercial - Excess Land</b>	CU	1.159541% <b>45.78%</b>	0.493059% <b>19.47%</b>	0.880000% <b>34.75%</b>	2.532600% <b>100%</b>	139,300	3,528	1,615	687	1,226	3,528
<b>Commercial - Vacant Land</b>	CX	1.159541% <b>45.78%</b>	0.493059% <b>19.47%</b>	0.880000% <b>34.75%</b>	2.532600% <b>100%</b>	820,900	20,790	9,519	4,048	7,224	20,790
<b>Commercial - SSOFB</b>	C7	1.159541% <b>61.92%</b>	0.493059% <b>26.33%</b>	0.220000% <b>11.75%</b>	1.872600% <b>100%</b>	29,200	547	339	144	64	547
<b>Industrial - Occupied</b>	IT	1.637073% <b>50.95%</b>	0.696115% <b>21.66%</b>	0.880000% <b>27.39%</b>	3.213188% <b>100%</b>	30,325,451	974,414	496,450	211,100	266,864	974,414
<b>Industrial - Excess Land</b>	IU	1.637073% <b>50.95%</b>	0.696115% <b>21.66%</b>	0.880000% <b>27.39%</b>	3.213188% <b>100%</b>	434,000	13,945	7,105	3,021	3,819	13,945
<b>Industrial - Vacant Land</b>	IX	1.637073% <b>50.95%</b>	0.696115% <b>21.66%</b>	0.880000% <b>27.39%</b>	3.213188% <b>100%</b>	1,715,700	55,129	28,087	11,943	15,098	55,129
<b>Managed Forests</b>	TT	0.223522% <b>62.64%</b>	0.095046% <b>26.64%</b>	0.038250% <b>10.72%</b>	0.356818% <b>100%</b>	9,652,117	34,440	21,575	9,174	3,692	34,440
<b>Pipelines</b>	PT	0.810801% <b>39.83%</b>	0.344768% <b>16.94%</b>	0.880000% <b>43.23%</b>	2.035569% <b>100%</b>	1,479,000	30,106	11,992	5,099	13,015	30,106
<b>Farmlands</b>	FT	0.194911% <b>61.67%</b>	0.082880% <b>26.22%</b>	0.038250% <b>12.10%</b>	0.316041% <b>100%</b>	607,471,047	1,919,858	1,184,028	503,472	232,358	1,919,858
<b>Totals - Taxation</b>						<b>1,567,705,909</b>	<b>16,347,525</b>	<b>10,007,727</b>	<b>4,255,479</b>	<b>2,084,319</b>	<b>16,347,525</b>
Residential: Taxable Full Shared PIL	RF	0.894087%	0.380183%	0.153000%	1.427270%	33,000	471	295	125	50	471
Residential: Taxable No education	RG	0.894087%	0.380183%	0.000000%	1.274270%	133,800	1,705	1,196	509	-	1,705
Commercial: Taxable No education	CG	1.159541%	0.493059%	0.000000%	1.652600%	410,500	6,784	4,760	2,024	-	6,784
Commercial: Taxable Full Shared PIL	CH	1.159541%	0.493059%	1.250000%	2.902600%	32,500	943	377	160	406	943
Commercial: Taxable Full Shared PIL	CF	1.159541%	0.493059%	1.250000%	2.902600%	1,517,200	44,038	17,593	7,481	18,965	44,038
Industrial: Taxable Full Shared PIL	IH	1.637073%	0.696115%	1.250000%	3.583188%	52,900	1,896	866	368	661	1,896
Industrial: Taxable Vacant Land Shared PIL	IJ	1.637073%	0.696115%	1.250000%	3.583188%	-	-	-	-	-	-
Landfill: Taxable Full Shared PIL	HF	0.894087%	0.380183%	1.250000%	2.524270%	116,200	2,933	1,039	442	1,453	2,933
<b>Totals - PIL's billed thru taxes</b>						<b>2,296,100</b>	<b>58,770</b>	<b>26,126</b>	<b>11,109</b>	<b>21,535</b>	<b>58,770</b>
<b>Totals - Taxation &amp; PILS</b>						<b>1,570,002,009</b>	<b>16,406,295</b>	<b>10,033,853</b>	<b>4,266,588</b>	<b>2,105,854</b>	<b>16,406,295</b>