THE CORPORATION OF THE TOWNSHIP OF TARBUTT

BY-LAW 2023 – \(\mathcal{Q} \) A BY-LAW TO SET THE RATES OF TAXATION FOR THE YEAR 2023, AND TO REPEAL BY-LAW 2023-03.

WHEREAS Section 9 of the *Municipal Act*, 2001, S.O. 2001, c.25, as amended, provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

WHEREAS pursuant to Section 8 (1) of the *Municipal Act*, the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate to enhance the municipality's ability to respond to municipal issues; and

WHEREAS Council passed By-law 2023 - 03 in accordance with Section 308 (5) of the *Municipal Act* which established the Tax Ratios to be used by the Township; and

WHEREAS Tax Rates to be used by single tier municipalities to determine the amount of taxes to be raised for the Education Levy have been set by the Province;

NOW THEREFORE be it hereby enacted by the Council of The Corporation of The Township of Tarbutt as follows:

- 1. That for the year 2023, the estimate of all sums required for municipal purposes is as set forth in Schedule "A" attached hereto and forming part of this By-law.
- 2. That for the year 2023, there shall be levied and collected upon the assessments in each property class, the rates of taxation as contained in Schedule "B", attached hereto and forming part of this By-law.
- 3. In calculating the 2023 taxes as authorized herein, the Treasurer shall reduce the taxes by the interim amount billed as per Section 312 of the *Municipal Act*. The balance of the property taxes shall become due in two instalments payable August 31, 2023 and October 31, 2023.
- 4. A penalty shall be imposed for non-payment of taxes on the due date, at the rate of 1.25% of the amount due on the first day of default and on the first day of each calendar month thereafter in which default continues.
- 5. After December 31, 2023, the Treasurer shall add interest at the rate of 1.25% per month on all taxes due and unpaid.
- 6. The Treasurer is hereby instructed to mail, or cause to be mailed, the notices of taxes due to the address of the residence or place of business of the person to whom such as notice is required to be given, as it appears in the last revised Assessment Roll for The Township of Tarbutt.

- 7. Taxes shall be payable to The Corporation of The Township of Tarbutt at 27 Barr Road South, Desbarats, Ontario P0R 1E0 or through internet or telephone banking with most Canadian financial institutions.
- 8. The Treasurer may accept part payment on account of any taxes due from time to time, and apply such payments to outstanding balances.
- 9. The Treasurer is hereby authorized to adjust the billing schedule in order to comply with provincial legislation or regulations, if required, which may be received subsequent to the passing of the By-law.
- 10. This By-law shall take effect on the date of passing.

READ A FIRST AND TAKEN AS READ A SECOND AND THIRD TIME and finally passed this Twenty Fourth day of May, 2023.

Lennox Smith, Mayor

Carol O. Trainor, Clerk

The Township of Tarbutt

2023 Approved Budget Summary Schedule A To By-law 2023-

_	INCLUDES EDUCATION
DEVENUE	
REVENUE Tax Levy	1,243,482.07
Payments in Lieu of Taxes/Railway	1,387.67
Provincial Grants	465,715.04
Federal Grants	37,444.00
Shared Services Cost Recovery	119,885.15
Fees and Charges	99,800.00
Other/Misc. Income	49,260.00
TOTAL REVENUE	2,016,973.94
EXPENSES - OPERATING	
General Government	557,006.17
Protection to Person and Property	182,268.52
Transportation	328,222.58
Environmental	240,878.76
Social and Family Services	352,736.00
Health Services	37,171.00
Recreation and Cultural Services	51,931.52
Planning and Development	40,514.98
TOTAL OPERATING EXPENSES	1,790,729.53
LOANS AND INTEREST PAYMENTS	
2020 Western Star Truck	52,329.84
TOTAL LOANS AND INTEREST PAYMENTS	52,329.84
CAPITAL EXPENSES	
NOHFC - Rural Enhancement	5,200.00
Covid Funding	15,000.00
Capital - Roads	199,556.00
TOTAL CAPITAL EXPENSES	219,756.00
LESS: TRANSFERS TO RESERVES AND RESERVE FUNDS	
OCIF - Unused	1,375.89
TOTAL TRANSFERS TO RESERVES AND RESERVE FUNDS	1,375.89
ADD: TRANSFERS FROM RESERVES AND RESERVE FUNDS	
Transfer from Landfill	14,000.00
Tansfer from Culverts	8,000.00
Transfer from Building Maintenance	10,217.32
Transfer from Covid Capital - Restart	15,000.00
TOTAL TRANSFERS FROM RESERVES AND RESERVE FUNDS	47,217.32
NET SURPLUS OR DEFICIT	- 0.00

The Township of Tarbutt 2023 Tax Rate Summary Schedule B to By-law 2023-

	General Tax Rate	Education Tax Rate	Total Tax Rate
RESIDENTIAL	0.01079940	0.00153000	0.01232940
FARMLAND - OCCUPIED	0.00269985	0.00038250	0.00308235
COMMERCIAL - OCCUPIED	0.01962574	0.00880000	0.02842574
COMMERCIAL - EXCESS LAND	0.01223971	0.00880000	0.02103971
COMMERCIAL - VACANT LAND	0.01223971	0.00880000	0.02103971
INDUSTRIAL - OCCUPIED	0.01962574	0.00880000	0.02842574
INDUSTRIAL - EXCESS LAND	0.01275674	0.00880000	0.02155674
INDUSTRIAL - VACANT LAND	0.01275674	0.00880000	0.02155674
MANAGED FOREST	0.00269985	0.00038250	0.00308235

