### THE CORPORATION OF THE TOWNSHIP OF TARBUTT

### BY-LAW 2024 – ユロ A BY-LAW TO SET THE RATES OF TAXATION FOR THE YEAR 2024.

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 2024 - 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; and

WHEREAS the Council of The Township of Tarbutt has passed the 2024 Budget with a tax rate increase of 3.5% over the previous year;

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

- 1. That for the year 2024, 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 2024, 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 2024 taxes as authorized herein, the Treasurer or designate 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 28, 2024 and October 28 2024.
- 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. The Treasurer or designate 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.

- 6. 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.
- 7. The Treasurer or designate may accept part payment on account of any taxes due from time to time, and apply such payments to outstanding balances.
- 8. The Treasurer or designate 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.
- 9. 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 Fourteenth day of August, 2024.

Lennox Smith, Mayor

Carol O. Trainor, Clerk

### The Township of Tarbutt

# 2024 Approved Budget Summary

# Schedule "A" to By-law 2024-20

	<b>INCLUDES EDUCATION</b>	
REVENUE		
Tax Levy	\$1,287,350.18	
Payments in Lieu of Taxes/Railway	\$401,443.88	
Federal Grants	\$38,348.40	
Shared Services Cost Recovery	\$119,885.00	
Fees and Charges	\$111,200.00	
Other/Misc. Income	\$41,750.00	
Total Revenue	\$2,003,955.13	
EXPENSES-OPERATING		
General Government	\$561,020.29	
Protection to Person and Property	\$215,010.52	
Transportation	\$292,154.48	
Social and Family Services	\$370,075.00	
Health Services	\$45,610.60	
Planning and Development	\$53,300.00	
Total Operating Expenses	\$2,006,535.13	
LOANS AND INTEREST PAYMENTS		
2020 Western Star Truck	\$51,747.00	
TOTAL LOANS AND INTEREST PAYMENTS	\$51,747.00	
CAPITAL PROJECTS EXCLUDING ROADS		
Provincial- CCBF	\$5,500.00	
Provincial- COVID Funding	\$1,200.00	
TOTAL CAPITAL EXPENSES	\$6,700.00	
LESS: TRANSFERS TO RESERVES AND RESERVE FUNDS		
Transfer to Building Maintenance	\$5,500.00	
TOTAL TRANSFERS TO RESERVES AND RESERVE FUNDS	\$5,500.00	
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ADD: TRANSFERS FROM RESERVES AND RESERVE FUNDS		
Transfer from Covid Reserve	\$11,500.00	
Transfer from CCBF Reserve	\$ 55,027.00	
TOTAL TRANSFERS FROM RESERVES AND RESERVE FUNDS	\$66,527.00	
TOTAL EXPENSES	\$2,070,482.13	
TOTAL REVENUES	\$2,070,482.13	
NET SURPLUS OR DEFICIT	*	

#### THE TOWNSHIP OF TARBUTT

### 2024 TAX RATE SUMMARY

### SCHEDULE "B" TO BY-LAW 2024-20

	General Tax	Education Tax Rate	Total Tax Rate
	Rate		
RESIDENTIAL	0.01112338	0.00153000	0.01265338
FARMLAND-OCCUPIED	0.00278085	0.00038250	0.00316335
COMMERCIAL-OCCUPIED	0.01800986	0.00880000	0.02680986
COMMERCIAL-EXCESS LAND	0.01260690	0.00880000	0.02680986
COMMERCIAL-VACANT LAND	0.01260690	0.00880000	0.02680986
INDUSTRIAL-OCCUPIED	0.02021452	0.00880000	0.02901452
INDUSTRIAL-EXCESS LAND	0.01313944	0.00880000	0.02193944
MANAGED FOREST	0.00278085	0.00038250	0.00316335
COMMERCIAL SMALL FARM BUSINESS	0.01800986	0.00220000	0.02020986

### WHERE TAX DOLLARS ARE SPENT

