

THE CORPORATION OF THE TOWNSHIP OF EMO

BY-LAW NO. 2023-27

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES AND FURTHER TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2023

WHEREAS Section 312 (2) of *The Municipal Act*, Chapter M.45, R.S.O., as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class.

AND WHEREAS Section 312 (6) of the said Act require tax rates to be established in the same proportion to tax ratio;

AND WHEREAS the 2023 levy for all purposes has been set at \$ 2,027,047

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

NOW THEREFORE the Council of the Corporation of the Township of Emo hereby enacts as follows:

1. **THAT** a municipal tax rate of 1.581319% is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
2. **THAT** a municipal tax rate of 2.409139% is hereby adopted to be applied against the whole of the assessment for real property in the multi-residential class.
3. **THAT** a municipal tax rate of 2.667369% is hereby adopted to be applied against the whole of the assessment for real property in the commercial occupied class.
4. **THAT** a municipal tax rate of 2.667369% is hereby adopted to be applied against the whole of the assessment for real property in the industrial occupied class.
5. **THAT** a municipal tax rate of 0.395330% is hereby adopted to be applied against the whole of the assessment for real property in the farmland class.
6. **THAT** a municipal tax rate of 7.218879% is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
7. **THAT** the reduction in the tax rate for commercial vacant units and excess land is established at 30% and that a municipal tax rate of 1.867158% is hereby adopted to be applied against the whole of the tax assessment for real property in the commercial vacant units and excess land class.
8. **THAT** the reduction in the tax rate for industrial vacant units and excess land is established at 35% and that a municipal tax rate of 1.733790% is hereby adopted to be applied against the whole of the tax assessment for real property in the industrial vacant units and excess land class.
9. **THAT** an education tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
10. **THAT** an education tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the multi-residential class.

11. **THAT** an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the commercial occupied class.
12. **THAT** an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the industrial occupied class.
13. **THAT** an education tax rate of 0.038250% is hereby adopted to be applied against the whole of the assessment for real property in the farmland class.
14. **THAT** an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
15. **THAT** the reduction in the education tax rate for commercial vacant units and excess land is established at 30% and that an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant units and excess land class.
16. **THAT** the reduction in the education tax rate for industrial vacant units and excess land is established at 35% and that an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant units and excess land class.
17. **THAT** a minimum tax rate of \$100 to be applied to all applicable tax rolls for any tax rolls that would generate less than \$100.00 annually.
18. **THAT** every owner of assessed land shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 30th day of November, 2023.
19. On all taxes of the levy, which are in default on the 1st day of December, 2023 a penalty of 1.25% shall be added upon default 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 31st, 2023.
20. On all taxes in default on January 1st, 2024, interest shall be added at the rate of 1.25% per month of each month the default continues.
21. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
22. The 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.
23. **THAT** taxes are payable to the Township of Emo, P.O. Box 520, Emo, Ontario.
24. **THAT** schedule "A" attached hereto and forming part of this by-law and setting out the estimates of tax revenue to be received by the Township during the year 2023 is hereby adopted.
25. **THAT** schedule "B" attached hereto and forming part of this by-law and setting out the estimates and all revenue other than taxes to be received by the Township during the year 2023 and all estimates of expenditures (2023 Budget) to be made for Township purposes during the year 2023 is hereby adopted.
26. **THAT** schedule "C" attached hereto and forming part of this by-law and setting out the 2023 Tax Rates (detailed above) in summary form is hereby adopted.

27. **THAT** on all taxes of the supplemental levy billed, which are in default on the 1st day after the posted deadline, a one-year grace period from penalty is allowed. After this period, any outstanding balances penalty of 1.25% shall be added upon default and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues.

Enacted and passed this 23rd day of October, 2023, as witnessed by the Seal of the Corporation and the hands of its proper Officers.

THIS BY-LAW READ A FIRST, SECOND, AND THIRD TIME IN OPEN COUNCIL AND FINALLY PASSED THIS 23rd DAY of OCTOBER 2023.



Harold McQuaker, MAYOR



Crystal Gray, CAO/Clerk-Deputy Treasurer
(Acting Treasurer)

By-Law 2023-27 Schedule A: Property Tax Parameters, Rates and Levy for the 2023 Taxation Year

Estimated 2023 tax levy of \$2,027,047

RTC RTQ	Realty Tax Class	Status/Subclass	Assessment Returned for Taxation	Tax Ratios	Municipal General Tax Rates	Municipal General Levy	Provincial Education Tax Rates	Provincial Education Levy
CF	Comm PIL NS	Full	\$ 313,300.00	1.68680	0.02667369	\$ 8,356.87	0.00980000	\$ 3,070.34
CG	Comm PIL NS	Munc Only	\$ 607,500.00	1.68680	0.02667369	\$ 16,204.27	Munc Only	
CT	COMM Taxable	Full	\$ 8,075,600.00	1.68680	0.02667369	\$ 215,406.05	0.00880000	\$ 71,065.28
CU	COMM Taxable Excess	Excess	\$ 66,600.00	1.18076	0.01867158	\$ 1,243.53	0.00880000	\$ 586.08
CX	Comm Taxable Vacant	Vacant	\$ 201,800.00	1.18076	0.01867158	\$ 3,767.92	0.00880000	\$ 1,775.84
FT	Farm Taxable - EP	Full	\$ 5,847,800.00	0.25000	0.00395330	\$ 23,118.11	0.00038250	\$ 2,236.78
FT	Farm Taxable - ES	Full	\$ 228,600.00	0.25000	0.00395330	\$ 903.72	0.00038250	\$ 87.44
GT	Parking Lot	Full	\$ 17,700.00	1.68680	0.02667369	\$ 472.12	0.00880000	\$ 155.76
HF	Landfill PIL	Full	\$ 1,600.00	1.68680	0.01581319	\$ 25.30	0.00980000	\$ 15.68
IH	Industrial Taxable Shared PIL	Full	\$ 44,000.00	1.68680	0.02667369	\$ 1,173.64	0.00980000	\$ 431.20
IX	Industrial Taxable Vacant	Vacant	\$ 21,000.00	1.09642	0.01733790	\$ 364.10	0.00880000	\$ 184.80
JT	Industrial	Full	\$ 519,900.00	1.68680	0.02667369	\$ 13,867.65	0.00880000	\$ 4,575.12
JU	Industrial Excess	Excess	\$ 11,100.00	1.09642	0.01733790	\$ 192.45	0.00880000	\$ 97.68
MT	Multi-Residential Taxable - EP	Full	\$ 2,100,550.00	1.52350	0.02409139	\$ 50,605.17	0.00153000	\$ 3,213.84
MT	Multi-Residential Taxable - ES	Full	\$ 44,450.00	1.52350	0.02409139	\$ 1,070.86	0.00153000	\$ 68.01
PT	Pipeline Taxable	Full	\$ 1,511,000.00	4.56510	0.07218879	\$ 109,077.26	0.00880000	\$ 13,296.80
RG	Residential PIL	Munc Only	\$ 23,600.00	1.00000	0.01581319	\$ 373.19	Munc Only	\$ -
RT	Residential Taxable - EP	Full	\$ 98,085,727.00	1.00000	0.01581319	\$ 1,551,048.24	0.00153000	\$ 150,071.16
RT	Residential Taxable - ES	Full	\$ 1,883,073.00	1.00000	0.01581319	\$ 29,777.39	0.00153000	\$ 2,881.10
Total(s)			\$ 119,604,900.00			\$ 2,027,047.85		\$ 253,812.92

2023 Tax Rates Summary

MunId	Municipality	SAR	Class	Subclass	Value
5919	Emo Township	Education	Residential	Occupied	0.00153000
5919	Emo Township	Education	Multi-residential	Occupied	0.00153000
5919	Emo Township	Education	Commercial	Occupied	0.00880000
5919	Emo Township	Education	Commercial	Excess Land	0.00880000
5919	Emo Township	Education	Commercial	Vacant Land	0.00880000
5919	Emo Township	Education	Industrial	Occupied	0.00880000
5919	Emo Township	Education	Industrial	Excess Land	0.00880000
5919	Emo Township	Education	Industrial	Vacant Land	0.00880000
5919	Emo Township	Education	Landfills	Occupied	0.00880000
5919	Emo Township	Education	Pipelines	Occupied	0.00880000
5919	Emo Township	Education	Farm	Occupied	0.0038250
5919	Emo Township	Education	Managed Forests	Occupied	0.0038250
5919	Emo Township	General	Residential	Occupied	0.01581319
5919	Emo Township	General	Multi-residential	Occupied	0.02409139
5919	Emo Township	General	Commercial	Occupied	0.02667369
5919	Emo Township	General	Commercial	Excess Land	0.01867158
5919	Emo Township	General	Commercial	Vacant Land	0.01867158
5919	Emo Township	General	Industrial	Occupied	0.02667369
5919	Emo Township	General	Industrial	Excess Land	0.01733790
5919	Emo Township	General	Industrial	Vacant Land	0.01733790
5919	Emo Township	General	Landfills	Occupied	0.01581319
5919	Emo Township	General	Pipelines	Occupied	0.07218879
5919	Emo Township	General	Farm	Occupied	0.00395330
5919	Emo Township	General	Managed Forests	Occupied	0.00395330

2023 Tax Rates Summary

	Residential		Multi-residential		Commercial		Industrial		Landfills		Pipelines		Farm		Managed Forests	
	Occupied		Occupied		Excess Land	Vacant Land	Occupied		Excess Land	Vacant Land	Occupied		Occupied		Occupied	
Tax Ratios	1.000000		1.523500		1.686800		1.686800		1.000000		4.565100		0.250000		0.250000	
Education- Retained					0.00980000	0.00980000	0.00980000	0.00980000	0.00980000	0.00980000	0.00980000	0.00980000	0.00980000	0.00980000	0.00980000	0.00980000
Emo Township, 5919																
Education	0.00153000		0.00153000		0.00880000	0.00880000	0.00880000	0.00880000	0.00880000	0.00880000	0.00880000	0.00880000	0.00038250		0.00038250	
General	0.01581319		0.02409139		0.02667369	0.01867158	0.02667369	0.02667369	0.01733790	0.01733790	0.07218879	0.01581319	0.003955330		0.003955330	