

**THE CORPORATION OF THE MUNICIPALITY OF SOUTH DUNDAS**

**BY-LAW NO. 2023-31**

**A By-law to adopt and levy the 2023 tax rates.**

**AND WHEREAS** the *Municipal Act, 2001*, 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 Municipal purposes;

**AND WHEREAS** estimates have been prepared setting out the amounts required to be used for lawful Municipal purposes and the amounts required to be raised by taxation in 2023 in accordance with the last revised assessment roll;

**AND WHEREAS** property classes and tax ratios have been prescribed by the Minister of Finance under the Assessment Act, as amended, and as established by regulation;

**AND WHEREAS** the *Municipal Act, 2001*, as amended, states that a Municipality shall annually raise the amount required for the purposes of a Board of Management including any interest payable on money borrowed by it for the purposes of the Board of Management;

**AND WHEREAS** the Council of the Corporation of the United Counties of Stormont, Dundas and Glengarry have enacted By-Law No. 5389 being a By-law to adopt the tax ratios for County and Municipal purposes; and By-Law No. 5390, being a By-law to adopt the tax rates.

**AND WHEREAS** the Province of Ontario has enacted Ontario Regulation 6/20 made under the *Education Act*, to establish tax rates for school purposes;

**NOW THEREFORE** the Council of the Corporation of the Municipality of South Dundas enacts as follows:

1. That the 2023 tax rates as set forth in Schedule "A" be adopted.
2. That the Special BIA rate of 0.00659413 be applied against real assessment to properties within the Morrisburg BIA area (designated in by-law 20-87), to levy the 2023 BIA budget of \$50,000.
3. The Treasurer is hereby authorized to place any outstanding amounts owed to the Municipality as a charge on the appropriate tax account to be collected in a like manner as taxes.
4. That the taxes on the residential, farmland, commercial, industrial, multi-residential, pipeline and managed forest property shall become due and payable in two installments at 50% of the final levy on June 30, 2023, known as the first installment; and the balance of the final levy, rounded upwards to the next whole dollar, known as the second installment on September 29, 2023.
5. That all tax bills are deemed to be mailed, unless indicated by our computer system as unbilled, and that a reasonable attempt be given to have all returned mail, undelivered, to be redirected or filed for one year after mailing.

6. That there shall be imposed a penalty for non-payment of taxes the first working day after the due date or on any installment, the amount of one and one-quarter percent (1-1/4%) of the amount due and unpaid on the first day of default, and interest of one and one-quarter percent (1-1/4%) shall be added on the first working day of each calendar month thereafter in which default continues.
7. That the Treasurer, not later than 21 days prior to the first installment due date, is hereby authorized to mail or cause to be mailed to the address of the residence or place of business of each person on the last revised assessment roll, a notice setting out the tax payment required to be made pursuant to this By-law, the date by which it is to be paid to avoid penalty and the particulars of the penalties imposed by this By-law for late payment.
8. Taxes shall be payable to the Municipality of South Dundas at the Municipal Office or by mail, or if paid on or before the due date, at most Chartered Banks and Financial Institutions, in person, by internet or by telephone by making the appropriate arrangement with the financial institution. Anyone enrolled in the preauthorized payment program and is in good standing, will receive no discount on prepayments or penalty or interest on current levies.
9. That Schedule "A" attached hereto shall be and form part of this By-law.
10. That any By-law inconsistent with this By-law is hereby repealed.
11. This By-law shall come into force and effect on the date of passing.

**READ** and passed in open Council, signed, and sealed this 8th day of May 2023.

  
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**MAYOR**  
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**CLERK**

**Schedule "A"**  
**To By-Law No. 2023-31**

That the following tax rates are hereby adopted to be applied against the whole of the assessment of real property in the class indicated for the Municipality of South Dundas:

Class Description	Class	Rate
Residential Taxable: Full	RT	0.00561165
Residential Taxable: Full, Shared Payment in Lieu	RH	0.00561165
Multi-Residential Taxable: Full	MT	0.00561165
Farm Taxable: Full	FT	0.00140291
Managed Forests Taxable: Full	TT	0.00140291
Commercial Small Scale on Farm Business	C7	0.00229240
Commercial Taxable: Parking Lot	GT	0.00916959
Commercial Taxable: Full	CT	0.00916959
Commercial Taxable: Excess Land	CU	0.00641871
Commercial Taxable: Vacant Land	CX	0.00641871
Shopping Centre Taxable: Full	ST	0.00916959
Shopping Centre Taxable: Excess Land	SU	0.00641871
Commercial (New Construction) Taxable: Full	XT	0.00916959
Commercial (New Construction) Taxable: Excess Land	XU	0.00641871
Office Building (New Construction) Taxable: Full	YT	0.00916959
Industrial Taxable: Small Scale on Farm Business	I7	0.00289481
Industrial Taxable: Full	IT	0.01157926
Industrial Taxable: Excess Land	IU	0.00810549
Industrial Taxable: Vacant Land	IX	0.00810549
Industrial Taxable: Full, Shared Payment in Lieu	IH	0.01157926
Industrial (New Construction) Small Scale on Farm Business	J7	0.00289482
Industrial (New Construction) Taxable: Full	JT	0.01157926
New Construction Indus: Excess Land	JU	0.00810549
Landfill Taxable: Full	HT	0.00810549
Large Industrial Taxable: Full	LT	0.02325046
Large Industrial Taxable: Excess Land	LU	0.01627532
Pipeline Taxable: Full	PT	0.00767599
Commercial Payment in Lieu: Full	CF	0.00916959
Commercial Payment in Lieu: General	CG	0.00916959
Commercial Payment in Lieu: Full Shared	CH	0.00916959
Commercial Payment in Lieu: Vacant Land, Shared	CJ	0.00641871
Commercial Payment in Lieu: Excess Land, Shared	CK	0.00641871
Commercial Payment in Lieu: Full, Tenant of Province	CP	0.00916959
Commercial Payment in Lieu: Full, Excess Land, Tenant of Province	CQ	0.00641871
Commercial Payment in Lieu: General, Excess Land	CW	0.00641871
Commercial Payment in Lieu: General, Vacant Land	CZ	0.00641871
Farm Payment in Lieu: Full, Tenant of Province	FP	0.00140291
Commercial (New Construction) Payment in Lieu: Full	XF	0.00916959
Parking Lot Payment in Lieu: Full	GF	0.00916959
Landfill Payment in Lieu: Full	HF	0.00810549
Industrial Taxable: Excess Land, Shared Payment in Lieu	IK	0.00810549
Residential Payment in Lieu: General	RG	0.00561165
Residential Payment in Lieu: PIL Full	RF	0.00561165
Residential Taxable: Education Only	RD	0.00000000
Exempt	E	0.00000000