

**THE CORPORATION OF THE TOWNSHIP OF MACHAR**

**BY-LAW NO. 10-22**

Being a by-law to adopt the estimates of all sums required during the year and to strike the rates of taxation for the year 2022.

WHEREAS the Council of the Corporation of the Township of Machar has in accordance with the Municipal Act considered the estimates of the municipality and of the Boards and Commissions of the municipality and it is necessary that the following sums be raised by means of taxation for the year 2022.

WHEREAS Section the Municipal Act S.O. 2001, c.25, Section 312 as amended provides that the Council of the Township of Machar shall pass a by-law to levy a separate tax rate on the assessment in each property class, and;

WHEREAS Sections 312 (6) of the said Act require tax rates to be established in the same proportion to tax ratios, and;

THEREFORE the Council of the Corporation of the Township of Machar hereby enacts as follows:

1. That tax ratios have been adopted to be applied against the whole of the assessment for real property in the following classes:

Residential	1.0000
Multi-residential	1.0000
New Multi-residential	1.0000
Commercial Occupied	0.9500
Commercial Vacant	0.6650
Industrial Occupied	0.9500
Industrial Vacant	0.6175
Pipelines	0.7000
Farmlands	0.2500
Managed Forests	0.2500

2. That a tax rate is hereby adopted to be applied against the whole of the assessment for real property in the following classes:

	General	Education
Residential	0.00821927	0.00153000
Multi-Residential	0.00821927	0.00153000
New Multi-Residential	0.00821927	0.00153000
Commercial Occupied	0.00780831	0.00783763
Commercial Excess/Vacant	0.00546581	0.00783763
Industrial Occupied	0.00780831	0.00655620
Industrial Excess/Vacant	0.00507540	0.00655620
Landfills	0.01380311	0.00880000
Pipelines	0.00575349	0.00593986
Farmlands	0.00205482	0.00038250
Managed Forest	0.00205482	0.00038250

3. The taxes shall be payable in 2 Final instalments due on the **31<sup>st</sup> day of August** and the **29<sup>th</sup> day of September 2022**, provided that upon failure to make payment of one or all instalments, the whole shall become due and payable forthwith. There shall be imposed a penalty for non-payment of taxes on due date or any instalment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default and an additional penalty of 1.25% shall be added on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which taxes are levied.

4. The collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.

5. Taxes shall be paid into the office of the Collector or may be paid in person at the office of the Collector.

6. Where the tenant of the lands, owned by the Crown or in which the Crown has an interest, has been employed either within or outside the municipality by the same employer for not less than 30 days, such employer shall pay over to the Collector on demand out of wages, salary, or other remuneration due to such employee the amount then payable for taxes under this by-law and such payment shall relieve the employer from any liability to the employee for the amount paid.

7. The Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.

8. This by-law shall come into force and effect upon the date of the final reading thereof.

READ A FIRST, SECOND & THIRD TIME & FINALLY PASSED THIS **24<sup>th</sup>** day of **May 2022**.

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Mayor Lynda Carleton