

THE CORPORATION OF THE MUNICIPALITY OF SOUTH BRUCE BY LAW #2020-44

BEING A BY LAW TO ESTABLISH TAX RATES AND LEVIES FOR THE MUNICIPALITY OF SOUTH BRUCE FOR THE YEAR 2020.

WHEREAS Section 290 of the Municipal Act, 2001, as amended, requires that local municipalities prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS the Council of the Municipality of South Bruce has considered the estimates and reviewed the needs of the Municipality of South Bruce for the year 2020 and has adopted By-Law 2020-27, which determined the 2020 municipal general levy requirement to be \$5,092,417 and changes required to certain user fees and charges;

AND WHEREAS the Council of the Municipality of South Bruce has approved a waiver of interest and penalty charges for the months of April, May, and June 2020 to provide financial relief from ratepayers experiencing financial struggles due to the Covid 19 pandemic.

AND WHEREAS Section 312 of the Municipal Act, 2001, as amended, states that “for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS the County of Bruce and the Minister of Education have established tax rates and rations for the year 2020;

AND WHEREAS the rateable property of the Municipality of South Bruce according to the last revised assessment roll amounts to \$1,124,507,765 made up as follows:

2020	
Assessment Class	Assessment
Residential	452,824,100
R1 Awaiting Develop	15,700
Multi-Residential	5,831,000
Commercial	16,540,972
Commercial Vacant Land	197,700
Commercial Excess Land	6,500
Commercial Small Scale Or	14,800
New Commercial	2,403,300
Industrial	5,381,800
Industrial Vacant Land	226,000
Industrial Excess Land	-
Industrial On Farm Sm Sca	-
New Industrial	495,000
Pipelines	3,118,000
Farmlands	721,755,428
Managed Forest	1,285,500
TOTAL Taxable	1,210,095,800
Commercial PIL	2,117,700
Commercial PIL	265,700
Landfill PIL	65,700
Residential PIL	134,200
Exempt	35,203,300
TOTAL Assessment	1,247,882,400

NOW THEREFORE the Council of the Corporation of the Municipality of South Bruce enacts as follows;

1. **THAT** the Tax rates for 2020 to be applied against the whole of the assessment in the Municipality of South Bruce shall be as follows for each property class:

2020 Tax Rates				
	County	Municipal	Education	Total
Residential	0.00398701	0.00752561	0.00153000	0.01304262
R1 Awaiting Develop	0.00299026	0.00564420	0.00114750	0.00978196
Multi-Residential	0.00398701	0.00752561	0.00153000	0.01304262
Commercial Occupied	0.00491639	0.00927983	0.00980000	0.02399622
Commercial - Vacant Land	0.00344147	0.00649588	0.00980000	0.01973735
Commercial - Excess Land	0.00344147	0.00649588	0.00980000	0.01973735
Commercial - On Farm Small Scale	0.00491639	0.00927983	0.00245000	0.01664622
Commercial - New Const	0.00491639	0.00927983	0.00980000	0.02399622
Industrial	0.00696810	0.01315250	0.01250000	0.03262060
Industrial - Vacant Land	0.00452927	0.00854913	0.01250000	0.02557840
Industrial - Vacant Bldg	0.00452927	0.00854913	0.01250000	0.02557840
Industrial - On Farm Business	0.00696810	0.01315250	0.00245000	0.02257060
Industrial - New Const	0.00696810	0.01315250	0.00980000	0.02992060
Pipelines	0.00405240	0.00764903	0.00958720	0.02128863
Farmlands	0.00099675	0.00188140	0.00038250	0.00326065
Managed Forests	0.00099675	0.00188140	0.00038250	0.00326065
Landfill PIL	0.00487989	0.00921093	0.00980000	0.02389082
Commercial PIL	0.00491639	0.00927983	0.00980000	0.02399622
Residential PIL	0.00398701	0.00752561	0.00153000	0.01304262

2. **THAT** the commercial, industrial and multi-residential taxes levied pursuant to this by-law be adjusted by the provisions of Part IX of the Municipal Act, 2001, S.O. 2001, c. 25.

3. **THAT** every owner be taxed according to the tax rates in this by law and such taxes shall become due and payable as follows:

- 1) The taxes shall become due and payable in four instalments;
 - Interim 1st Instalment due and payable – March 25, 2020
 - Interim 2nd Instalment due and payable – May 27, 2020
 - Final 3rd Instalment due and payable – August 26, 2020
 - Final 4th Instalment due and payable – October 28, 2020

- 2) A penalty at the rate of 1.25% will be charged on the first day of default and on the first day of each calendar month thereafter in which default continues on all unpaid instalments of taxes until December 31, 2019, after which the interest rates of 1.25% per month for each month or fraction thereof will be added.

Notwithstanding Section 2a) of this by-law and Section 4 of By-law 2020-07, penalty and interest charges for the months of April, May and June for the year 2020 are hereby waived to provide financial relief during the Covid 19 pandemic.

- 3) The Treasurer of the Municipality of South Bruce 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, at least 21 days prior to the instalment due date.

- 4) All taxes shall be paid at the Municipal Office for the Municipality of South Bruce, by pre-authorized payment or a telephone/PC banking agreement, or at any designated ABM or financial institution.
- 5) The Municipality is hereby authorized and empowered to accept part payment from time to time on account of any taxes due.
- 6) THAT the Treasurer or his/her designate shall proceed to collect the amount to be raised by this by-law, together with all other sums on the tax roll in the manner as set forth in the Assessment Act and the Municipal Act and all other by-laws in force in this municipality.

4. AND THAT this By Law shall come into force and effect upon the date of enactment.

ENACTED, SIGNED AND SEALED THIS 26th DAY OF MAY, 2020.

Robert Buckle, Mayor

Leanne Martin, CAO/Clerk

SEAL