



**MUNICIPALITY OF NORTH MIDDLESEX
BY-LAW NUMBER 56 OF 2022**

BEING A BY-LAW FOR THE ADOPTION OF THE 2022 LEVY, AND TO FURTHER PROVIDE FOR THE ADOPTION OF TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2022

WHEREAS Section 290 (1) of Ontario's Municipal Act requires the preparation and adoption of estimates of all sums required during the year.

WHEREAS Section 312 (2) of Ontario's Municipal Act, Chapter M.25, S.O. 2001, 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 said Act require tax rates to be established in the same proportion to tax ratios, and;

WHEREAS the Corporation of the County of Middlesex established the Tax Ratios, Tax Reductions and Capping Options for the whole of the County and adopts its own estimates and establishes tax rates for County purposes for the year 2022, and

1. WHEREAS the Province of Ontario enacts regulations to amend O. Reg. 400/98. These regulations establish tax rates for school purposes for the year 2022.

NOW THEREFORE the Council of the Corporation of the Municipality of North Middlesex hereby ENACTS AS FOLLOWS:

- 1) That the 2022 Levy for all purposes shall be \$14,474,066.52 comprised as follows:

Municipality	\$8,364,160.49
County	\$4,115,665.01
Education	<u>\$1,994,241.02</u>
Total	\$14,474,066.52

- 2) That the 2022 Tax Rates required to levy the amounts as set out in Section 1, not including local improvement rates or other special rates collected as taxes shall be as set out in Schedule "A" attached hereto and forming part of this by-law.

- 3) a) That the reduction in the tax rate for commercial vacant land is established at 30% (Upper tier determination)
 - b) That the reduction in the tax rate for industrial vacant land is established at 35% (Upper tier determination)
 - 4) That there shall be levied and collected such other rates and/or Special Area rates, pursuant to the Municipal Act and the Municipal Drainage Act.
 - 5) a) i) that every owner shall be taxed according to the tax rates in this by-law and all other related rates and charges, payable as taxes included in the tax roll for the year 2022 less any amounts levied under Interim tax By-law #005 of 2022 and the balance shall be payable upon the following dates:

50% thereof on the 26th day of August 2022
50% thereof on the 25th day of November 2022
 - ii) that all commercial and industrial taxes and all other related rates and charges, payable as taxes included in the tax roll for the year 2022 less any amounts levied under Interim Tax By-law #005 of 2022 and the balance shall be payable upon the following dates:

50% thereof on the 26th day of August 2022
50% thereof on the 25th day of November 2022
 - b) On all taxes of the levy, which are in default on the 1st day of the month following, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1st day of each and every month the default continues, until December 31, 2022.
 - c) On all taxes in default on January 1st, 2023, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in, which the default continues.
 - d) Penalties and interest added in default shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
- 6) In accordance with the Municipal Act, S.O. 2001 c. 25, s. 354 (2); c. 17, Sch. A, s. 61, and the Assessment Act, Chapter A. 31, Sections 37 (6) (7), R.S.O., 1990, the

Treasurer may strike from the roll, taxes that by reason of a decision under Section 357 or 358, or of a decision of a judge of any court are uncollectible and/or refund any overpayments received.

- 7) a) The Treasurer 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.

b) That taxes are payable to the Municipality of North Middlesex.
- 8) Notwithstanding the provisions of this by-law providing for payment of taxes or installments thereof without an additional percentage charge on or before the dates hereof set forth, all taxes for the year 2022, including local improvement rates and other rates payable as taxes, shall be deemed to have been imposed and to be due on and from the first day of January, 2022.
- 9) That nothing herein contained shall prevent the Treasurer or his designate from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the Statues and by-laws governing the collection of taxes.
- 10) In the event of conflict between the provisions of this by-law and any other by-law, the provisions on this by-law prevail.
- 11) That this by-law come into force and take effect on the date of its final passage by Council.

READ A FIRST AND SECOND TIME THIS 1st DAY OF JUNE 2022.

READ A THIRD TIME AND FINALLY PASSED THIS 1st DAY OF JUNE 2022.



Mayor



Clerk



Schedule A to By-law 56 of 2022
2022 TAX RATES - NORTH MIDDLESEX

Updated, 2021.

2022 Rates
0.01220720
0.01250000
0.01544706
0.00950000

2022 NS Split
E.P. - 76.95000
E.S. - 20.51500
F.P. - 0.912000
F.S. - 1.814000

TAX CLASS	RT/C RTO	ASSESSMENT	TAX RATIO	DISCOUNT	WEIGHTED ASSESSMENT	MUNICIPAL TAX RATE	MUNICIPAL AMOUNT	COUNTY TAX RATE	COUNTY AMOUNT	SCHOOL TAX RATE	SCHOOL AMOUNT	TOTAL PER TAX CLASS	TAX RATES PER CLASS
COMM - PIL - FULL	CF - N	3,243,900	1.1449		3,828,431.11	0.00925563	\$ 30,949.90	0.00455432	\$ 15,229.19	0.00880000	\$ 29,476.32	\$ 75,605.41	0.02260995
COMM - PIL - GEN	CG - N	-	1.1449		-	0.00925563	-	0.00455432	-	0.00000000	-	-	0.01380995
COMM - FULL-SHARED PIL	CH - N	-	1.1449		-	0.00925563	-	0.00455432	-	0.00000000	-	-	0.01380995
COMM - FULL	CT - N	24,449,697	1.1449		27,992,458.10	0.00925563	\$ 226,297.32	0.00455432	\$ 111,351.74	0.00880000	\$ 215,157.33	\$ 552,806.40	0.02260995
COMM - NEW CONST-FULL	XT - N	5,295,000	1.1449		6,063,390.40	0.00925563	\$ 49,017.81	0.00455432	\$ 24,119.68	0.00880000	\$ 46,604.80	\$ 119,742.29	0.02260995
COMM-small scale	C7	50,000	1.1449		34,311.25	0.00925563	\$ 462.78	0.00455432	\$ 227.72	0.00880000	\$ 440.00	\$ 1,130.50	0.02260995
COMM - VAC/EXCESS	CU - N	149,800	1.1449	30%	120,054	0.00647894	\$ 970.55	0.00318802	\$ 477.57	0.00880000	\$ 1,318.24	\$ 2,766.35	0.01846696
COMM - VAC/GEN RATE	CK - N	364,400	1.1449	30%	292,041	0.00647894	\$ 2,350.93	0.00318802	\$ 1,161.72	0.00880000	\$ 3,206.72	\$ 6,729.36	0.01846696
COMM - PIL - VAC-GEN	CZ - N	-	1.1449	30%	-	0.00647894	-	0.00318802	-	0.00880000	-	-	0.01846696
EXEMPT	E - N	33,139,597			37,898,591		\$ 306,727.81		\$ 150,928.33		\$ 291,628.45	\$ 749,284.60	
		514,200			412,095		\$ 3,331.47		\$ 1,639.28		\$ 4,524.96	\$ 9,495.71	
		44,118,400											
		44,118,400											
FARMLANDS - FULL	FT - EP	1,089,115,942	0.2500		272,278,986	0.0202106	\$ 2,201,164.52	0.00099448	\$ 1,083,104.02	0.00038250	\$ 416,586.85	\$ 3,700,855.39	0.00339804
FARMLANDS - FULL	FT - ES	351,584,375	0.2500		87,896,094	0.0202106	\$ 710,571.78	0.00099448	\$ 349,643.63	0.00038250	\$ 134,481.02	\$ 1,194,696.43	0.00339804
FARMLANDS - FULL	FT - NS	-	0.2500		-	0.0202106	-	0.00099448	-	0.00038250	-	-	0.00339804
FARMLANDS - FULL	FT - FP	-	0.2500		-	0.0202106	-	0.00099448	-	0.00038250	-	-	0.00339804
FARMLANDS - FULL	FT - FS	-	0.2500		-	0.0202106	-	0.00099448	-	0.00038250	-	-	0.00339804
INDUST - PIL - FULL	IH - N	206,600	1.7451		360,538	0.01410778	\$ 2,914.67	0.00694187	\$ 1,434.19	0.00880000	\$ 1,818.08	\$ 6,166.94	0.02984965
INDUST - FULL	IT - N	1,467,600	1.7451		2,561,109	0.01410778	\$ 20,704.58	0.00694187	\$ 10,187.89	0.00880000	\$ 12,914.88	\$ 43,807.35	0.02984965
INDUST - NEW CONST. FULL	JT - N	11,193,700	1.7451		19,534,126	0.01410778	\$ 157,918.26	0.00694187	\$ 77,705.21	0.00880000	\$ 98,504.56	\$ 334,128.03	0.02984965
INDUST - EXCESS SHARED PIL	IK - N	739,300	1.7451	35%	838,599	0.00917006	\$ 6,779.42	0.00451221	\$ 3,335.86	0.00880000	\$ 6,505.84	\$ 16,621.14	0.02248227
INDUST - VACANT LAND	IX - N	329,000	1.7451	35%	373,150	0.00917006	\$ 3,016.95	0.00451221	\$ 1,484.52	0.00880000	\$ 2,895.20	\$ 7,396.67	0.02248227
		12,867,900			22,455,772		\$ 181,537.51		\$ 89,337.29		\$ 113,237.32	\$ 384,102.32	
		1,068,300			1,211,789		\$ 9,796.37		\$ 4,820.39		\$ 9,401.04	\$ 24,017.81	
MULTI-RES - FULL	MT - EP	5,862,300	1.7697		10,374,512	0.01430665	\$ 83,869.89	0.00703973	\$ 41,269.01	0.00153000	\$ 8,969.32	\$ 134,108.22	0.02287638
MULTI-RES - FULL	MT - ES	295,500	1.7697		522,946	0.01430665	\$ 4,227.62	0.00703973	\$ 2,090.24	0.00153000	\$ 452.12	\$ 6,759.97	0.02287638
MULTI-RES - FULL	MT - FP	-	1.7697		-	0.01430665	-	0.00703973	-	0.00153000	-	-	0.02287638
MULTI-RES - FULL	MT - FS	-	1.7697		-	0.01430665	-	0.00703973	-	0.00153000	-	-	0.02287638
PIPELINE - FULL	PT - N	13,168,000	1.0555		13,898,824	0.00853290	\$ 112,361.22	0.00419869	\$ 55,288.35	0.00880000	\$ 115,878.40	\$ 283,527.97	0.02153159
RES/FARM - FULL	RT - EP	500,958,726	1.0000		500,958,726	0.00808422	\$ 4,049,862.95	0.00397792	\$ 1,992,773.74	0.00153000	\$ 766,466.85	\$ 6,809,103.53	0.01359214
RES/FARM - FULL	RT - ES	84,604,090	1.0000		84,604,090	0.00808422	\$ 683,958.48	0.00397792	\$ 336,548.30	0.00153000	\$ 129,444.26	\$ 1,149,951.04	0.01359214
RES/FARM - FULL	RT - FS	8,085	1.0000		8,085	0.00808422	\$ 65.36	0.00397792	\$ 32.16	0.00153000	\$ 12.37	\$ 109.89	0.01359214
RES/FARM - FULL	RT - FP	13,885	1.0000		13,885	0.00808422	\$ 112.25	0.00397792	\$ 55.23	0.00153000	\$ 21.24	\$ 188.73	0.01359214
RES/FARM - FULL	RT - N	-	1.0000		-	0.00808422	-	0.00397792	-	0.00153000	-	-	0.01359214
MANAGED FOREST - FULL	TT - EP	585,584,786			585,584,786		\$ 4,733,999.04		\$ 2,329,409.43		\$ 895,944.72	\$ 7,959,353.19	
MANAGED FOREST - FULL	TT - ES	7,210,410	0.2500		1,802,603	0.0202106	\$ 14,572.64	0.00099448	\$ 7,170.61	0.00038250	\$ 2,757.98	\$ 24,501.23	0.00339804
MANAGED FOREST - FULL	TT - FS	909,980	0.2500		227,495	0.0202106	\$ 1,839.12	0.00099448	\$ 904.96	0.00038250	\$ 348.07	\$ 3,092.14	0.00339804
MANAGED FOREST - FULL	TT - FP	29,413	0.2500		7,353	0.0202106	\$ 59.45	0.00099448	\$ 29.25	0.00038250	\$ 11.25	\$ 99.95	0.00339804
MANAGED FOREST - FULL	TT - FS	50,497	0.2500		12,624	0.0202106	\$ 102.06	0.00099448	\$ 50.22	0.00038250	\$ 19.32	\$ 171.59	0.00339804
		8,200,300			2,050,075		\$ 16,573.27		\$ 8,165.03		\$ 3,136.61	\$ 27,864.92	
		2,145,519,600			1,034,584,470		\$ 8,364,160.49		\$ 4,115,665.01		\$ 1,994,241.02	\$ 14,474,066.52	