

CORPORATION OF THE TOWNSHIP OF CENTRAL FRONTENAC

BY-LAW #2024-09

Being a By-Law to Adopt the Estimates for the Sums Required During the Year 2024 for the Purposes of the Township of Central Frontenac and to Set the Appropriate Tax Rates.

WHEREAS, pursuant to Section 312(2) of the Municipal Act, 2001, S.O. 2001, and amendments thereto the Township of Central Frontenac shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the municipality;

AND WHEREAS, pursuant to Section 312(2) of the Municipal Act, 2001, S.O. 2001, and amendments thereto the Township of Central Frontenac shall pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the Township of Central Frontenac ratable for local municipality purposes;

AND WHEREAS all property assessment rolls on which the 2024 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, Chapter A.31 and amendments thereto, subject to appeals at present before the Assessment Review Board, the Ontario Lands Tribunal and the District Court;

AND WHEREAS the Residential/Farm Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipe Line Assessment, Farmlands Assessment and Managed Forest Assessment and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios and tax rate reductions for prescribed property subclasses on the aforementioned property for the 2024 taxation year have been set out in By-law 2023-055 of the County of Frontenac passed on the 20th day of December, 2023;

AND WHEREAS these tax rates on the aforementioned Residential/Farm Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipe Line Assessment, Farmlands Assessment and Managed Forests Assessment and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act, 2001, S.O. 2001, and amendments thereto, in the manner set out herein;

AND WHEREAS the levy for municipal purposes as adopted by this by-law as Schedule "A" has been set at \$ 10,179,027.

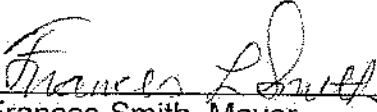
AND WHEREAS the Municipal Act, 2001, S.O. 2001, Section 342, 345, 346, 347 as amended authorizes Council to establish due dates, penalties for non-payment of taxes, installments, payment into bank, acceptance of part payments and disposition of part payments.

NOW THEREFORE, the Corporation of the Township of Central Frontenac enacts as follows:

1. That the 2024 budget and municipal tax rate of the Township of Central Frontenac attached hereto as Schedule "A", be adopted by Council.
2. That every owner of land shall be taxed according to the tax rates in this by-law and such tax for all uncapped classes shall become due and payable in two installments as follows June 20, 2024, and September 19, 2024, and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.
3. That a penalty of one and one-quarter percent (1.25%) per month shall be imposed on the first day of each month following default of payment on all taxes of the current year remaining unpaid after the due date of said taxes.
4. That interest of one and one quarter percent (1.25%) per month shall be imposed on all outstanding taxes from the end of the year for which the taxes were levied until the taxes are paid.
5. That 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.
6. That the Treasurer shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due. The capped class notices shall be mailed in accordance with this by-law and due dates shall be established by resolution of Council.
7. That the taxes are payable in Canadian Funds only to the Township of Central Frontenac Municipal Office, Sharbot Lake, Ontario through cash, cheque, debit, telephone & Internet banking, by credit card through Virtual Municipal Office and through our website, at any Canadian bank, or by Preauthorized Payment.

READ a first and second time this 12th day of March 2024.

READ a third time and passed this 12th day of March 2024.



Frances Smith, Mayor



Cathy MacMunn CAO/Clerk