

**THE CORPORATION OF THE TOWNSHIP OF PICKLE LAKE**

**BY-LAW NO. 2021-12**



**BEING A BY-LAW TO SET THE 2021 TAX RATES FOR  
TAXATION PURPOSES, FOR THE CORPORATION OF  
THE TOWNSHIP OF PICKLE LAKE**

**WHEREAS** the Council for the Corporation of the Township of Pickle Lake (hereinafter referred to as the "Township") shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the Township pursuant to Chapter 25, Section 290 of the Municipal Act 2001, S.O. 2001 (hereinafter referred to as the "Municipal Act");

**AND WHEREAS** it is necessary for the Township, pursuant to Section 290 (1) of the Municipal Act 2001, S.O. 2001, to raise for the year 2021 certain sums;

**AND WHEREAS** all property assessment rolls on which the 2021 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the "Assessment Act") subject to appeals and settlements at present before the Assessment Review, the Ontario Municipal Board and the District Court;

**AND WHEREAS** the "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment" and "Industrial 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 2021 taxation year have been set out on **By-Law 2021-11** of the Township dated the 25<sup>th</sup> of May 2021;

**AND WHEREAS** these tax rates on the aforementioned "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment" and "Industrial Assessment" and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act in the manner set out herein.

**NOW THEREFORE THE COUNCIL OF THE CORPORATION FOR THE  
TOWNSHIP OF PICKLE LAKE HEREBY ENACTS AS FOLLOWS:**

**THAT** for the year 2021 in the Township, the municipality shall levy upon "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment" and "Industrial Assessment" and the applicable subclasses the tax rates for the General Municipal Purposes set out in Schedule "A" attached hereto and which forms part hereof.

The due date for payment of final taxes under this by-law shall be in two installments on **August 31, 2020**, and **November 30, 2020**.

Taxes levied under this By-Law shall be reduced by taxes levied under the Interim Billing.

**THAT** the overdue taxes are those taxes that have been levied in 2021 and have not been paid on or before the first day payment is due. The penalty charge to be imposed on overdue taxes shall be at the rate of one and one quarter percent (1.25%).

Interest shall be added to the amount of all taxes due and unpaid at the rate of 1.25% (per cent) per month for each month or fraction thereof, but interest may not accrue until the first day of default.

**THAT** the Treasurer shall no later than 21 days prior to the day upon which taxes shall become due and payable, 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.

All taxes shall be paid into the office of the Tax Collector, for the Township of Pickle Lake.

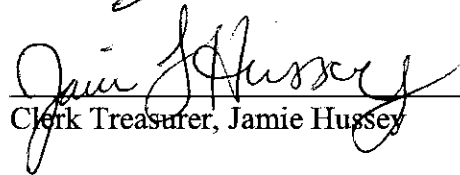
The Treasurer is hereby empowered to accept payment from time to time on account of taxes due.

**THAT** this By-Law shall come into force and take effect upon the date of final reading thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS

25<sup>th</sup> day of May, 2021.

  
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Mayor, Dwight Monck

  
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Clerk Treasurer, Jamie Hussey

Schedule "A" to By-Law # 2021-12

Rates of Taxation for Municipal Purposes of the year 2021

| Property Class         | Tax Rate   |
|------------------------|------------|
| Residential            | .03093346  |
| Multi-residential      | .045685629 |
| Commercial Occupied    | .047086914 |
| Commercial Vacant      | .032960834 |
| Commercial Excess Land | .032960834 |
| Industrial Occupied    | .03402681  |
| Industrial Vacant      | .022117427 |
| Industrial Excess Land | .022117427 |
| Farmland               | .00773360  |
| Managed Forest         | .00773360  |

| Weighing Factor                        | Percent of Rate |
|--|-----------------|
| Commercial Vacancy/Excess Land Factor  | 70%             |
| Industrial Vacancy/Excess Land Factor  | 65%             |
| Farmland Awaiting Development Phase I  | 75%             |
| Farmland Awaiting Development Phase II | 75%             |
| Commercial Occupied                    | 100%            |