THE CORPORATION OF THE TOWNSHIP OF PICKLE LAKE



BY-LAW NO. 2022-14

BEING A BY-LAW TO SET THE 2022 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 2022 certain sums;

AND WHEREAS all property assessment rolls on which the 2022 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 2022 taxation year have been set out on **By-Law 2022-12** of the Township dated the 25th of April 2022;

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, 2022, and November 30, 2022.

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 2022 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.

Schedule "A" to By-Law # 2022-14

Rates of Taxation for Municipal Purposes of the year 2022

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%

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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

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

_ day of _____, 2022.

Mayor, Dwight Monck