

The Corporation of the Township of Georgian Bluffs

By-law Number 2020-061

Being a By-law to Establish and Levy Tax Rates for the Township of Georgian Bluffs purposes; confirm the County of Grey and School Board rates for the Year 2020; provide for penalty and interest in default of payment thereof; establish alternative instalments and due dates; and to repeal By-law No. 2019-049

Whereas, the Council of the Corporation of the Township of Georgian Bluffs (hereinafter referred to as the "*Municipality*") has by By-law No. 2020-060 prepared and adopted the Estimate of Operating and Capital sums required for the Year 2020 totalling \$10,037,185 for the purposes of the Municipality pursuant to s. 290. Of the *Municipal Act*, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as "*The Act*"); and

Whereas, Section 307 of the *Municipal Act*, S.O. 2001, Chapter 25, provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act* according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions; and

Whereas, the sums required by taxation in the year 2020 for general County of Grey purposes are to be levied by the lower-tier municipalities as directed by the County of Grey's By-law pursuant to s. 311(2) of the Act, as amended by Ontario Regulation 422/02; and

Whereas, the Ministry of Education is responsible for setting tax rates for education, O. Reg 2/14, under the Education Act; and

Whereas, Section 312 of the Act provides for the passing of 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, Section 342 of the Act provides for alternative instalments and due dates to allow taxpayers to spread the payment of taxes more evenly over the year; and

Whereas, the Municipal Act requires tax rates to be established in the same proportion to tax ratios; and

Whereas, the Minister of Finance has filed a regulation to amend O. Reg. 383/98 to ratify new tax ratios for the County of Grey; and

Whereas, the County of Grey sets the tax ratios for the lower tiers within the County of Grey; and

Whereas, rates of taxation for the year 2020 for upper tier and education purposes have been established by the County of Grey and the Province of Ontario, and further included in Schedule "A" hereto; and

Whereas, certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

Now Therefore the Council of the Corporation of the Township of Georgian Bluffs enacts as follows:

1. That the tax rates for the year 2020 be hereby adopted as outlined in Schedule "A" attached hereto and forming part of this By-law. That taxpayers be allowed to spread the payment of taxes over the year with regular designated payments, provided the taxpayer has signed and filed with the Treasurer, the adopted Pre-Authorized Payment Plan Agreement. The use by a taxpayer of the alternative instalments and due dates under the Pre-Authorized Payment Plan ceases if:
 - a. the taxpayer requests the cessation in writing;
 - b. the taxes of the taxpayer are under paid after the due date and the Treasurer gives written notice to the taxpayer that the alternative instalments and due dates may no longer be used; or
 - c. the municipality, for any year, does not establish such alternative instalments and due dates.

2. That every owner shall be taxed according to the tax rates in this By-law and such tax shall become due and payable as follows:

for properties in the Residential, Pipeline, Farmland and Managed Forest classes, shall be as follows:

Due Date of First Installment -	August 24, 2020
Due Date of Second Installment -	October 24, 2020

for properties in the Multi-Unit Residential, Commercial and Industrial classes, the final levy shall become due and payable on:

Due Date of First Installment -	August 24, 2020
Due Date of Second Installment -	October 24, 2020

Nonpayment of tax amounts, as noted, on the dates stated in accordance with this section shall constitute default.

3. On all taxes of the current year levy, which are in default on the first day of the month following the due date a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31st, 2020.

Due to the state of emergency declared by the Township of Georgian Bluffs on March 27, 2020 in response to the COVID pandemic, penalty and interest charges were waived for April, May and June 2020.
4. On all taxes in default on January 1st, 2021 interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which the default continues.
5. 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. The Tax Collector 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.
7. All taxes shall be paid into the office of the Treasurer-Tax Collector, at the Municipal Building, 177964 Grey Road 18, Owen Sound, N4K 5N5 either in person or by mail to this same address by telephone/internet banking or by preauthorized electronic payment, with the ratepayer responsible for payment of all bank processing charges. All payments must be received in the office by 4:30 pm on the due date, to avoid penalty charges. Therefore, the property owner should allow 2 – 3 business days for internet or telephone banking. Any telephone banking or internet payment withdrawn from the taxpayer's bank account on or before the due date will be honoured.

8. The Tax Collector is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectible in respect to non-payment of taxes or of any installment thereof.
9. By-law 2019-049 is hereby rescinded in its entirety.
10. That this By-law shall come into full force and effect upon the final passing thereof.

Read a first and second time this 17th day of June, 2020.

Read a third time and finally passed this 17th day of June, 2020.

Original signed by the Mayor and Clerk.

SCHEDULE "A"

By-Law 2020-061

TOWNSHIP OF GEORGIAN BLUFFS

2020 TAX RATES

The following table may not be fully accessible in PDF format. If another format would work better for you, please contact the Township of Georgian Bluffs at 519-376-2729

	CLASSES OF TAX RATES			TOTAL RATES
	MUNICIPAL	COUNTY	SCHOOL	
RESIDENTIAL AND FARM (RT)	0.00559358	0.00356034	0.00153000	.01068392
MULTI RESIDENTIAL (MT)	0.00806145	0.00513115	0.00153000	.01472260
MULTI RESIDENTIAL NEW (NT)	0.00559358	0.00356034	0.00153000	.01068392
COMMERCIAL OCCUPIED (CT, DT, ST)	0.00731048	0.00465315	0.01250000	.02446363
COMMERCIAL VACANT UNITS/LAND (CU, SU)	0.00511733	0.00325721	0.01250000	.02087454
COMMERCIAL NEW CONSTRUCTION – OCCUPIED (XT)	0.00731048	0.00465315	0.00980000	.02176363
COMMERCIAL NEW CONSTRUCTION – VACANT (XU)	0.00511733	0.00325721	0.00980000	.01817454
COMMERCIAL VACANT LAND (CX)	0.00511733	0.00325721	0.01250000	.02087454
INDUSTRIAL OCCUPIED (IT, LT)	0.01039392	0.00661578	0.01250000	.02950970
INDUSTRIAL VACANT UNITS/LAND (IU, LU)	0.00675605	0.00430026	0.01250000	.02355631
INDUSTRIAL VACANT LAND (IX)	0.00675605	0.00430026	0.01250000	.02355631
INDUSTRIAL NEW CONSTRUCTION (JT)	0.01039392	0.00661578	0.00980000	.02680970
INDUSTRIAL NEW CONSTRUCTION – EXCESS LAND (JU)	0.00675605	0.00430026	0.00980000	.02085631
PIPELINES (PT)	0.00507253	0.00322869	0.00980000	.01810122
FARMLANDS (FT)	0.00121940	0.00077615	0.00038250	.00237805
MANAGED FORESTS (TT)	0.00139840	0.00089009	0.00038250	.00267099