

THE CORPORATION OF THE TOWNSHIP OF BECKWITH

BY-LAW NO. 2021 - 31

A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES FOR 2021, AND TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF; AND TO ESTABLISH DUE DATES

WHEREAS, the estimates of all sums that may be required for the lawful purposes of the Corporation of the Township of Beckwith for the year 2021 have been adopted by the Municipal Council by virtue of By-Law No. 2021-10 and section 290 of the *Municipal Act*, 2001 S.O. 2001, c.25 as amended;

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, ch. A. 31, as amended (herein referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS, pursuant to the County of Lanark By-Law No. 2021-06, the County of Lanark passed a by-law to set tax ratios and to set tax rate reductions for prescribed property classes for upper tier purposes and local municipal purposes for the year 2021;

AND WHEREAS, pursuant to the County of Lanark By-Law No. 2021-10, the County of Lanark passed a by-law to establish 2021 tax rates to be levied to local municipalities;

AND WHEREAS, the Province of Ontario has regulated all education tax rates for 2021;

AND WHEREAS, section 311 and 312 of the said Municipal Act, dictates that for the purposes of raising the general local municipal levy and the county levy, the council of a local municipality shall, each year, pass 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 ratable for local and upper tier purposes;

NOW THEREFORE, the Council of the Corporation of the Township of Beckwith hereby enacts as follows:

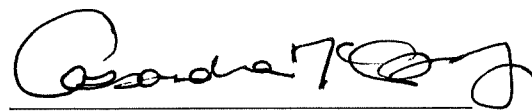
1. The tax rates for the year 2021, as shown on Schedules "A-1", "A-2" and "A-3" attached, are hereby assessed, levied and imposed on the whole ratable property assessments within the Township of Beckwith and the levying and collecting of said rates are hereby authorized and directed.
2. The assessment made in the year 2020, based on current values under the provisions of the Assessment Act, R.S.O. 1990, ch. A. 31 as amended, shall be the assessment on which the final tax rates shall be fixed and levied.
3. That for the purpose of paying the debentures and amounts due under the Tile Drainage Act, and for the purpose of levying a charge against all residential units for the collection of garbage and recycling, the following sums shall be levied and collected from the owners of the property, therefore:

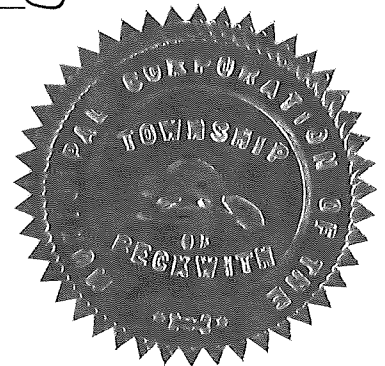
- a) The Interim Tax Levy pursuant to By-Law No. 2021-03, shall be shown as a reduction on the final tax levy;
 - b) The Garbage Charge to be levied on every residential assessment shall be \$250.00; and
 - c) The 2021 Tile Drainage repayment amounts are shown as an addition to the final tax levy.
4. The net amount of taxes levied by this By-Law shall be due and payable in two (2) equal installments. The first installment shall be due and payable on the 19th day of July 2021 and the second installment shall be due and payable on the 20th day of September 2021.
 5. If taxes are not paid on the due dates, a penalty of one and one-quarter percent (1.25%) of the unpaid taxes shall be levied on the first day of the calendar month following the due date and a further penalty of one and one-quarter percent (1.25%) on the first day of each calendar month thereafter for as long as the default continues, but not after December 31st, 2021.
 6. If any taxes levied pursuant to this by-law remain unpaid as of January 1st, 2022, interest at the rate of one and one-quarter percent (1.25%) of the unpaid taxes shall be charged on January 1st, 2022, and also on the first day of each calendar month thereafter for as long as the default continues.
 7. That the collector of taxes for the Township of Beckwith may mail or cause to be mailed the notices specifying the amount of taxes payable by any person liable for taxes, addressed to the person at the person's place of residence or place of business as indicated on the roll.

BY-LAW READ a first and second times this 8th day of June 2021.

BY-LAW READ a third time and finally passed this 8th day of June 2021.


Richard Kidd, Reeve


Cassandra McGregor,
Clerk Administrator



THE CORPORATION OF THE TOWNSHIP OF BECKWITH

BY-LAW NO. 2021 - 31

SCHEDULE "A-1"

TOWNSHIP OF BECKWITH

Code	Current Value Assessment - Roll Returned Nov. 2020	2021 Transition Ratio (from County proposed By-law)	Weighted Assessment	Lower Tier Tax Rate 2020	Lower Tier Taxation
RT	1,271,145,713	1.000000	1,271,145,713	0.00297824	3,785,777
MT	0	2.144923	0	0.00638810	0
NT	0	1.100000	0	0.00327606	0
CT	10,908,300	1.842928	20,103,212	0.00548868	59,872
CU	321,100	1.842928	591,764	0.00548868	1,762
CX	237,000	1.842928	436,774	0.00548868	1,301
IT	357,500	2.531635	905,060	0.00753982	2,695
IU	247,900	2.531635	627,592	0.00753982	1,869
IX	21,500	2.531635	54,430	0.00753982	162
XT	7,891,200	1.842928	14,542,913	0.00548868	43,312
XU	200,500	1.842928	369,507	0.00548868	1,100
JT	331,400	2.531635	838,984	0.00753982	2,499
JU	0	2.531635	0	0.00753982	0
H	0	1.232450	0	0.00367053	0
PT	1,259,000	2.007246	2,527,123	0.00597806	7,526
FT	30,299,500	0.250000	7,574,875	0.00074456	22,560
TT	1,917,400	0.250000	479,350	0.00074456	1,428
Subtotal	1,325,138,013		1,320,197,297		3,931,864

Taxation - Payments in Lieu

RG	179,500	1.000000	179,500	0.00297824	535
RH	102,000	1.000000	102,000	0.00297824	304
CF	61,200	1.842928	112,787	0.00548868	336
CF				0.01250000	765
CV	7,800	1.842928	14,375	0.00548868	43
CV				0.01250000	98
CY	41,500	1.842928	76,482	0.00548868	228
CY				0.01250000	519
IH	14,800	2.531635	37,468	0.00753982	112
IH				0.01250000	185
Subtotal	406,800		522,612		3,123
Subtotal	1,325,544,813				
Exempt	22,576,300				
Total	1,348,121,113		1,320,719,908		3,934,987

Total 2021 Township Taxation

3,934,987

THE CORPORATION OF THE TOWNSHIP OF BECKWITH

BY-LAW NO. 2021 - 31

SCHEDULE "A-2"

COUNTY OF LANARK

Code	Current Value Assessment - Roll Returned Nov. 2020	2021 Transition Ratio (from County proposed By-Law)	Weighted Assessment	Upper Tier Tax Rate 2021	Upper Tier Taxation
RT	1,271,145,713	1.000000	1,271,145,713	0.00371978	4,728,382
MT	0	2.144923	0	0.00786108	0
NT	0	1.100000	0	0.00409176	0
CT	10,908,300	1.842928	20,103,212	0.00685529	74,780
CU	321,100	1.842928	591,764	0.00685529	2,201
CX	237,000	1.842928	436,774	0.00685529	1,625
IT	357,500	2.531635	905,060	0.00941713	3,367
IU	247,900	2.531635	627,592	0.00941713	2,335
IX	21,500	2.531635	54,430	0.00941713	202
XT	7,891,200	1.842928	14,542,913	0.00685529	54,096
XU	200,500	1.842928	369,507	0.00685529	1,374
JT	331,400	2.531635	838,984	0.00941713	3,121
JU	0	2.531635	0	0.00941713	0
H	0	1.232450	0	0.00458444	0
PT	1,259,000	2.007246	2,527,123	0.00746651	9,400
FT	30,299,500	0.250000	7,574,875	0.00092995	28,177
TT	1,917,400	0.250000	479,350	0.00092995	1,783
Subtotal	1,325,138,013		1,320,197,297		4,910,844

Taxation - Payments in Lieu

RG	179,500	1.000000	179,500	0.00371978	668
RH	102,000	1.000000	102,000	0.00371978	379
CF	61,200	1.842928	112,787	0.00685529	420
CV	7,800	1.842928	14,375	0.00685529	53
CY	41,500	1.842928	76,482	0.00685529	284
IH	14,800	2.531635	37,468	0.00941713	139
Subtotal	406,800		522,612		1,944
Subtotal	1,325,544,813				
Exempt	22,576,300				
Total	1,348,121,113		1,320,719,908		4,912,788

Total 2021 County Taxation

4,912,788

THE CORPORATION OF THE TOWNSHIP OF BECKWITH

BY-LAW NO. 2021 – 31

SCHEDULE "A-3"

SCHOOL BOARDS

Code	Current Value Assessment from Roll Returned Nov. 2020	Education Tax Rate 2021	Education Taxation
RT	1,271,145,713	0.00153000	1,944,853
MT	0	0.00153000	0
NT	0	0.00153000	0
CT	10,908,300	0.00880000	95,993
CU	321,100	0.00880000	2,826
CX	237,000	0.00880000	2,086
IT	357,500	0.00880000	3,146
IU	247,900	0.00880000	2,182
IX	21,500	0.00880000	189
XT	7,891,200	0.00880000	69,443
XU	200,500	0.00880000	1,764
JT	331,400	0.00880000	2,916
JU	0	0.00880000	0
H	0	0.00880000	0
PT	1,259,000	0.00880000	11,079
FT	30,299,500	0.00038250	11,590
TT	1,917,400	0.00038250	733
Subtotal	1,325,138,013		2,148,799

Taxation - Payments in Lieu – Shared with School Board

RH	102,000	0.00153000	156
Other PIL	304,800		
Subtotal	406,800		
Subtotal	1,325,544,813		
Exempt	22,576,300		
Total	1,348,121,113		2,148,955

Total 2021 School Board Taxes

2,148,955