THE CORPORATION OF THE TOWNSHIP OF BECKWITH

BY-LAW NO. 2022 - 22

A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES FOR 2022, 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 2022 have been adopted by the Municipal Council by virtue of By-Law No. 2022 - 20 and section 290 of the *Municipal Act, 2001* S.O. 2001, c.25 as amended;

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 (herein referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Land Tribunal and the District Court;

AND WHEREAS, pursuant to the County of Lanark By-Law No. 2022-14, 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 2022;

AND WHEREAS, pursuant to the County of Lanark By-Law No. 2022-15, the County of Lanark passed a by-law to establish 2022 tax rates to be levied to local municipalities;

AND WHEREAS, the Province of Ontario has regulated all education tax rates for 2022;

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 2022, 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 2021, based on current values under the provisions of the Assessment Act, R.S.O. 1990, c. 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. 2022-03, 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 2022 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 25th day of July 2022 and the second installment shall be due and payable on the 19th day of September 2022.

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, 2022.

6. If any taxes levied pursuant to this by-law remain unpaid as of January 1st, 2023, interest at the rate of one and one-quarter percent (1.25%) of the unpaid taxes shall be charged on January 1st, 2023, 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 3rd day of May 2022.

BY-LAW READ a third time and finally passed this 3rd day of May 2022.

Richard Kidd, Reeve

Cassandra McGregor, CAO/Clerk