



THE CORPORATION OF THE TOWNSHIP OF TEHKUMMAH

BYLAW 2024-014

BEING A BYLAW TO ADOPT THE ESTIMATES FOR ALL SUMS REQUIRED
DURING THE YEAR 2024
AND TO FIX THE RATE OF TAXATION FOR THE YEAR 2024,
AND TO AUTHORIZE THE LEVY OF MUNICIPAL AND EDUCATION TAXATION

WHEREAS pursuant to the Municipal Act 2001, S.O. 2001:

290.(1) For each year, a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality, including,

- (a) amounts sufficient to pay all debts of the municipality falling due within the year;
- (b) amounts required to be raised for sinking funds or retirement funds; and
- (c) amounts required for any board, commission or other body. 2001, c.25, s. 290 (1); 2008, c. 32, Sched. A, s. 120 (1).

AND WHEREAS the Municipal Act 2001, S.O. 2001 states with regards to late payment and penalty charges as follows:

345. (1) A local municipality may, in accordance with this section, pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date. 2001, c. 25, s. 34 (1)

(2) A percentage charge, not to exceed 1 1/4 per cent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default or such later date as the by-law specifies. 2001, c. 25, s. 345 (2).

(3) Interest charges, not to exceed 1 1/4 per cent each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes in the manner specified in the by-law but interest may not start to accrue before the first day of default. 2001, c.25, s. 345 (3).

AND WHEREAS all property assessment rolls on which the 2024 taxes are to be levied have been returned and revised pursuant to the Assessment Act;

AND WHEREAS the tax ratios for the 2024 taxation year have been established;

AND FURTHER, WHEREAS the Council of The Corporation of the Township of Tehkumma has, in accordance with the Municipal Act, 2001, S.O. 2001, considered the estimates of the Municipality and the Boards;

NOW THEREFORE the Council of The Corporation of the Township of Tehkumma does hereby enact as follows:

1. Municipal Tax Levy

That there shall be levied and collected upon the whole assessment for real property according to the last certified adjusted assessment roll the tax rates as set out in Schedule "A" to this By-law and forming part of this By-law, which shall produce the general municipal levy of \$ 1,405,363

2. Address for delivery

The Treasurer shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the Treasurer in writing to send the bill to another address, in which case it shall be sent to that address.

3. Method of delivery

The Treasurer may send a tax bill to the taxpayer electronically in the manner specified by the municipality, if the taxpayer has chosen to receive the tax bill in that manner.

Where a taxpayer directs the Treasurer in writing to send the taxpayer's tax bill by registered mail, the Treasurer shall comply with the direction and shall add the cost of the registration to the tax roll and the amount shall be deemed to be part of the taxes for which the tax bill was sent.

4. Payment

That the taxes shall be payable in Canadian funds to The Corporation of the Township of Tehkummah. Acceptable payment methods are cash, cheque, money order, on-line bill payments (where offered at their financial institution), debit or credit card. All taxes shall be paid to the Treasurer and, upon request of the person paying the taxes, the Treasurer shall issue a receipt for the amount paid.

5. Installments

That the final taxes shall be due in two instalments: Monday, September 30, 2024 and Thursday, October 31, 2024.

There shall be imposed a penalty for non-payment of any installment thereof on the due date as specified therein, a percentage charge of 1.25% on the first day next after the appropriate due date, which shall be the first day of default.

That interest charges in the amount of 1.25 per cent shall be imposed on the amount of taxes due and unpaid on the first day of each and every month the default continues.

6. Schedule


That "Schedule A," Assessment Class and Tax Rates, attached hereto, forms and is part of this bylaw;

7. Enactment

That this Bylaw shall come into force and effect as on the date of enactment.

READ A FIRST AND SECOND TIME THIS 16th DAY OF July, 2024.

READ A THIRD TIME AND ENACTED THIS 16th DAY OF July, 2024.


MAYOR, John Deforge


DEPUTY CLERK-ADMINISTRATOR, Barbara Grigg



Schedule A to By-Law 2024 – 014

Tax Code	Property Class	Tax Ratio	Current Value Assessment	WGTD Assessment	Tax Rate	Tax Levy
RT	Residential/Farm	1.0000	68,390,700	68,390,700	0.018006854	1,231,501.34
CT	Commercial Taxable Full Support	1.1000	2,878,300.	3,282,730	0.019807545	57,012.06
CU	Commercial Taxable Excess Land No Support	1.1000				
XT	Commercial(New Construction) Taxable Full No Support	1.1000				
IT	Industrial Taxable Full No Support	1.010715	155,400	157,065.	0.018199797	2,828.25
FT	Farm Taxable Full English Public	0.25	16,300,500.	4,075,125	0.004501716	73,380.22
TT	Managed Forests	0.25	2,106,800	526,700	0.004501716	9,484.22
	Total Taxable Assessment		\$89,831,700	\$76,432,320		\$1,374,206.09
	Payments In Lieu					
RG	Residential Payment In Lieu General No Support	1.0000	188,400.	188,400.	0.018006854	3,392.49
CF	Commercial Payment In Lieu Full No Support	1.1000	1,166,000.	245,630.	0.019807492	23,095.54
CG	Commercial Payment In Lieu General	1.1000	223,300	1,282,600.	0.019807492	4423.01
HF	Landfill	1.010715	13,200.	13,341.44	0.018651587	246.20
	Total Payment In Lieu		\$2,960,900	\$1,729,971.44		\$31,157.24
Total						\$1,405,363.33
	Exempt from Taxation					
E	Exempt No Support	0.0000000	4,332,000.			
	TOTAL ASSESSMENT AS PER AMENDED ROLL		\$95,754,600.			