



**BY-LAW NO. 2023-08**

DATE: March 1, 2023

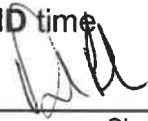
MOVED BY: Councillor Ryman

SECONDED BY: Councillor Constable

**THAT** By-law No. 2023-08

Being a by-law to strike the tax rates for the year  
2023.


be introduced and read a **FIRST** and **SECOND** time.

**Carried**   
Signature

**Defeated** \_\_\_\_\_  
Signature

MOVED BY: Councillor Blower

SECONDED BY: Councillor Ryman

**THAT** By-law No. 2023-08 be read a **THIRD** time, **PASSED, SIGNED** and  
**SEALED** this 1<sup>st</sup> day of March, 2023. 

**Carried** \_\_\_\_\_  
Signature

**Defeated** \_\_\_\_\_  
Signature

**DIVISION LIST**

**FOR**

**AGAINST**

**First and Second Reading**

Councillor Blower	_____	_____
Councillor Constable	_____	_____
Councillor Hamer	_____	_____
Councillor Ryman	_____	_____
Mayor Robinson	_____	_____

**Third Reading**

Councillor Blower	_____	_____
Councillor Constable	_____	_____
Councillor Hamer	_____	_____
Councillor Ryman	_____	_____
Mayor Robinson	_____	_____

**CORPORATION OF THE MUNICIPALITY OF McDOUGALL**

**BY-LAW NO. 2023-08**

---

**Being a By-law to strike the tax rates for the year 2023**

---

**WHEREAS** Section 312 of The Municipal Act, 2001, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

**AND WHEREAS** all property assessment rolls on which the 2023 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act subject to appeals at present before the District Court and the Ontario Municipal Board;

**AND WHEREAS** "Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Farm Assessment", and "Managed Forest Assessment" as defined in the Assessment Act, as amended by the Fair Municipal Finance Act, 1997 and further amended by Regulations thereto have been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** the tax ratios on the aforementioned property for the 2023 taxation year have been set out in By-law 2023-07 of the Municipality of McDougall;

**AND WHEREAS** Section 312 of the said Act require tax rates to be established in the same proportion to tax ratios;


**NOW THEREFORE** the Council of the Corporation of the Municipality of McDougall hereby ENACTS AS FOLLOWS:

1. THAT there shall be levied and collected upon the assessable lands, buildings and businesses within the Corporation of the Municipality of McDougall, the following municipal tax rates for the year 2023 as shown on Schedule "A" attached to and forming part of this By-law; and
2. THAT there shall be levied and collected upon the assessable lands, buildings and businesses within the Corporation of the Municipality of McDougall the following education tax rates for the year 2023 as shown on Schedule "A" attached to and forming part of this By-law; and
3. THAT every owner of land shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 10<sup>th</sup> day of July, 2023 but may be paid in two installments on the 8<sup>th</sup> day of September, 2023 and the 20<sup>th</sup> day of October, 2023; or the pre-authorized monthly payment method as set out by the Municipality of McDougall; and
4. THAT a penalty of one and one quarter percent (1 1/4%) of the amount of taxes due and unpaid may be imposed for the non-payment of taxes on the first day of default. Interest charges of one and one quarter percent (1 1/4%) of the amount of taxes due and unpaid will be imposed for the non-payment of taxes on the first day of each calendar month thereafter in which the default continues, under the provisions of Section 345 (3) of the Municipal Act, 2001, as amended; and
5. THAT 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; and

6. THAT the Treasurer is hereby authorized to mail or cause 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; and
7. THAT the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due; and
8. THAT taxes are payable at the Municipality of McDougall Municipal Office, 5 Barager Boulevard, McDougall, Ontario, P2A 2W9 or through telephone, pre-authorized payment program, or internet banking at the following chartered banks:

Canadian Imperial Bank of Canada; TD-Canada Trust; Royal Bank of Canada; Bank of Montreal; Bank of Nova Scotia and Credit Union Central.

**READ a FIRST and SECOND TIME** this 1<sup>st</sup> day of March, 2023.

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Clerk

**READ a THIRD TIME, PASSED, SIGNED and SEALED** this 1<sup>st</sup> day of March, 2023

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Clerk

SCHEDULE “A” to By-law No. 2023-08

	Municipal	Education	TOTAL
Residential	0.00616479	0.00153000	0.00769479
Multi-Residential	0.00678127	0.00153000	0.00831127
Commercial Occupied	0.00866784	0.00764924	0.01631708
Commercial Excess Land	0.00606749	0.00764924	0.01371673
Commercial Vacant Land	0.00606749	0.00764924	0.01371673
Industrial Occupied	0.01605194	0.00880000	0.02485194
Industrial Excess Land	0.01043376	0.00880000	0.01923376
Industrial Vacant Land	0.01043376	0.00880000	0.01923376
Pipelines	0.00678127	0.00000000	0.00678127
Farm	0.00154120	0.00038250	0.00192370
Managed Forests	0.00154120	0.00038250	0.00192370