

THE CORPORATION OF THE CITY OF DRYDEN

BY-LAW NUMBER 2021-53

BEING A BY-LAW TO ADOPT TAX RATES TO BE LEVIED ON THE TAXABLE PROPERTY WITHIN THE CORPORATION OF THE CITY OF DRYDEN FOR SCHOOL BOARD PURPOSES.

WHEREAS it is necessary for the Council of The Corporation of The City of Dryden, to requisition the sums against the commercial, industrial and pipeline property classes for school board purposes, as prescribed by the Province of Ontario, pursuant to Section 257 (7) and Section 257 (9) of the Education Act, R.S.O. 1990, c. E.2, as amended, Ontario Regulation 60/12; 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 Section 14 and Section 31 of the Assessment Act, R.S.O. 1990, c. A.31, as amended, subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board, and the District Court; and,

WHEREAS the tax rates have been established by the Province of Ontario for "residential assessment", "multi-residential assessment", "farmland assessment" and "managed forest assessment"; and,

WHEREAS the "commercial assessment", "industrial assessment", "pipeline assessment", "landfill assessment", and the applicable subclasses pursuant to Section 7 of the Assessment Act, R.S.O. 1990, c. A.31, as amended, have been determined on the basis of the aforementioned property assessment rolls; and,

WHEREAS these tax rates on the aforementioned "commercial assessment", "industrial assessment", "pipeline assessment", "landfill assessment", and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act, S.O. 2001, c. 25, as amended, and the provisions of the Education Act in the manner set out herein.

NOW THEREFORE the Council of The Corporation of The City of Dryden enacts as follows:

1. That The Corporation of The City of Dryden as determined by the Province of Ontario shall levy upon the residential and multi-residential assessment classes at the prescribed rate of .153000% for school board purposes.
2. That The Corporation of The City of Dryden as determined by the Province

of Ontario shall levy upon the farmland and the managed forest assessment classes at the prescribed rate of .038250% for school board purposes.

3. That the Council of The Corporation of The City of Dryden directs that the property tax levy for school board purposes raised from the commercial assessment, industrial assessment, pipeline assessment and landfill assessment be paid in accordance with the provisions of the Education Act and the regulations passed thereunder.
4. That the Treasurer is hereby directed and authorized to undertake any required action necessary to collect the levies herein.
5. That the tax rates for School Board purposes within the City of Dryden be adopted as follows:
 - (a) That a tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the **residential class**;
 - (b) That a tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the **multi-residential class**;
 - (c) That a tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the **new multi-residential class**;
 - (d) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **commercial class** and including the **shopping centre class**;
 - (e) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **commercial vacant unit/excess land** and **commercial vacant land class**;
 - (f) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **broad industrial**

class;

- (g) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **broad industrial vacant unit/excess land** and **broad industrial vacant land class;**
- (h) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **large industrial class;**
- (i) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **large industrial vacant unit/excess land** and **large industrial vacant land class;**
- (j) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **pipeline class;**
- (k) That a tax rate of 0.038250% is hereby adopted to be applied against the whole of the assessment for real property in the **farmland class;**
- (l) That a tax rate of 0.038250% is hereby adopted to be applied against the whole of the assessment for real property in the **managed forest class;**
- (m) That a tax rate of 0.980000% is hereby adopted to be applied against the whole of the assessment for real property in the **landfill class.**

6. That every owner shall be taxed according to the aforementioned tax rates and that the payment of 50% of all taxes, and other charges and levies authorized by this By-law, shall be due and made payable into the office of the Tax Collector, City of Dryden, 30 Van Horne Avenue, Dryden, Ontario, P8N 2A7 on or before the **31st day of August, 2021** and the balance of all taxes, and other charges and levies shall be due and made payable on or before the **30th day of September, 2021.**

7. That the Tax Collector is hereby authorized to mail, or cause to be mailed, the notice of taxes due to the address of the property owner indicated on the final assessment roll.
8. That the overdue taxes are those taxes that have been levied in 2021 and have not been paid on or before the day payment is due.
9. That the penalty charge to be imposed on overdue taxes shall be at the rate of one and one quarter percent (1.25%) per month.
10. That the percentage charge as a penalty for non-payment of taxes shall be imposed on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after December 31, 2021.
11. THAT By-law Number 4739-2020 is hereby rescinded.

ENACTED AND PASSED THIS 28th DAY OF JUNE 2021 A.D. as witnessed by the Corporate Seal of The Corporation of The City of Dryden and the hands of its proper Officers duly authorized in that behalf.

THE CORPORATION OF THE CITY OF DRYDEN

Mayor

Clerk

READ A FIRST AND SECOND TIME THIS 28th DAY OF JUNE 2021 A.D.

READ A THIRD TIME AND PASSED AS READ THIS 28th DAY OF JUNE 2021 A.D.