

**THE MUNICIPAL CORPORATION OF NORTH ALGONA
WILBERFORCE TOWNSHIP**

BY-LAW No. 2024 - 32

**Being a By-law to establish the 2024 Tax Rates and to
further provide for penalty and interest in default of
payment thereof for 2024.**

WHEREAS the Council of the Corporation of North Algona Wilberforce has in accordance with the Municipal Act 2001, S.O. 2001. c. 25, as amended, Section 290, has prepared and adopted a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS the Council of the Corporation of North Algona Wilberforce Township adopted by-law 2024-12, being a By-Law to Adopt the Estimate of Sums required for 2024;

AND WHEREAS in accordance with the Municipal Act 2001, S.O. 2001. c. 25, as amended, Section 312, for the purposes of raising the local municipal levy, a local municipality shall each year, pass a by-law levying a separate tax rate on the assessment in each property class;

AND WHEREAS Section 308 of the Municipal Act, 2001, requires tax rates to be established in the same proportion to tax ratios per By-Law No. 71-24 as adopted by Renfrew County Council on the 24th day of April 2024.

AND WHEREAS reductions in certain tax rates for prescribed classes or subclasses of property are to be applied as per Renfrew County By-Law No. 72-24 as adopted by Renfrew County Council on the 24th day of April 2024.

AND WHEREAS Section 343, of the Municipal Act, 2001, provides that a local municipality shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due.

AND WHEREAS Section 345(1), of the Municipal Act, 2001, provides that a local municipality may pass a by-law to impose late payment charges for the non-payment of taxes or any instalment by the due date.

NOW THEREFORE the Council of the Township of North Algona Wilberforce hereby enacts as follows:

1. THAT the tax rates for the year 2024 to be applied on the taxable and payment-in lieu assessment according to the last revised assessment roll shall be as follows

RESIDENTIAL/FARM	0.00726319
MULTI-RESIDENTIAL	0.01411674
FARMLAND	0.00181580
MANAGED FOREST	0.00181580
COMMERCIAL	0.01318052
COMMERCIAL VACANT/EXCESS	0.01318502
COMMERCIAL NEW CONSTRUCTION	0.01318502
COMMERCIAL SMALL-SCALE FARM	0.01318502
INDUSTRIAL	0.01791760
INDUSTRIAL VACANT/EXCESS	0.01791760
INDUSTRIAL NEW CONSTRUCTION	0.01791760
LANDFILL	0.00863642

2. THAT the tax rates to be levied for the County of Renfrew for upper tier purposes be applied against the whole of the assessment for rateable property as per Renfrew County By-Law 73-24 as adopted by Renfrew County Council on the 24th day of April 2024 and any subsequent by-laws adopted by the County of Renfrew for the year 2024.

3. THAT the tax rates to be levied for School Board purposes be applied against the whole of the assessment for rateable property as per O.Reg. 400/98, as amended, made under the Education Act.
4. THAT every owner shall be taxed according to the tax rates in this by-law and such taxes shall become due and payable in two instalments being fifty percent of the final levy shall become due and payable on the 30th day of August 2024 and the balance of the final levy shall become due and payable on the 31st day of October 2024.
5. THAT there shall be imposed a penalty for non-payment thereof taxes on a due date or any instalment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default, and an additional penalty of 1.25% shall be added on the first day of each calendar month thereafter in which default continues.
6. THAT the collector may mail or cause the same 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.
7. THAT the Treasurer or designate is hereby empowered to accept part payment from time to time on any account of any taxes due
8. THAT taxes are payable to North Algona Wilberforce Township, 1091 Shaw Woods Rd. EGANVILLE ON K0J 1T0.
9. THAT this By-Law shall come into full force and take effect upon the passing thereof.


BE IT FURTHER ENACTED, that all By-Laws or parts thereof, and all or any Resolutions of Council contrary thereto, or inconsistent herewith, be and the same are hereby repealed.

READ A FIRST AND SECOND TIME THIS 4th DAY OF JUNE, 2024.

READ A THIRD TIME AND FINALLY PASSED THIS 4th DAY OF JUNE, 2024.



MAYOR



CLERK