



**THE CORPORATION OF THE TOWNSHIP OF MCGARRY**

**BY-LAW 2023-31**

**BEING A BY-LAW TO SET AND LEVY THE RATES  
OF TAXATION FOR THE YEAR 2023**

**WHEREAS** the Municipal Act 2001 provides that Council shall pass a By-Law to levy a separate tax rate on the assessment of each property, and;

**WHEREAS** the Council of the Township of McGarry has in accordance with the Municipal Act considered the estimates of the Municipality and the Boards and Commissions of the Municipality and it is necessary that the following sums be levied from Property Assessment Roll for the year 2022.

<b>GENERAL MUNICIPAL PURPOSES</b>	<b>\$833,610.00</b>
<b>SCHOOL BOARD PURPOSES</b>	<b>\$62,748.00</b>

**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 Assessment Review Board, The Ontario Municipal Board and the District Court.

**AND WHEREAS** the “Residential/Farm Assessment”, “Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Farmlands Assessment”, and “Managed Forests Assessment” have been determined the basis of the aforementioned property assessment rolls.

**AND WHEREAS** these tax rates on the aforementioned “Residential/Farm Assessment”, Multi-“Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Farmlands Assessment”, and “Managed Forests Assessment” have been calculated pursuant to the provisions of the Municipal Act in the manner set out herein.

**AND WHEREAS** it is necessary for the Municipality pursuant to the Education Act, to levy tax rates required to raise the sums requisitioned by the Province against Property Assessments.

**AND WHEREAS** all property assessment rolls on which the 2023 School Board 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 Assessment Review Board, the Ontario Municipal Board and District Court.

**AND WHEREAS** the “Commercial Assessment”, “Industrial Assessment” have been determined on the basis of the aforementioned Property Assessment Rolls.

**AND WHEREAS** these tax rates on the aforementioned “Commercial Assessment”, “Industrial Assessment” have been calculated pursuant to the provisions of the Municipal Act and the provisions of the Education Act in manner set out herein.

**NOW THEREFORE** the Corporation of the Township McGarry hereby enacts as follows:

1. That the Corporation of the Township of McGarry adopt the sum of Eight Hundred and Thirty Three Thousand Six Hundred and Ten dollars (\$833,610.00) as gross estimates of the funds required during the year 2023 for General, Municipal and Local Board purposes of the Township of McGarry excluding the School Boards.
2. That having duly adopted the Gross Estimates for the year 2023 that Municipality shall levy upon "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", the tax rates for the raising of the 2023 General Estimates as set in Schedule "A" attached and forming part of the By-Law.
3. That the Corporation of the Township of McGarry as requisitioned by the Province adopt the sum of Sixty Two Thousand Seven hundred and Forty-Eight dollars (\$62,748.00) as gross estimates for school board purposes to be levied on 2023 Property Assessment as follows:

AND THE RATES FOR EACH CLASS AS SET OUT IN SCHEDULE "A"  
ATTACHED AND FORMING PART OF THIS BY-LAW.

4. That taxes levied are to become due and payable, 50% on the 29th day of September, 2023 and 50% on the 30th day of November 2023.
5. There shall be imposed a penalty for non-payment of tax levy on the due date of any installments thereof the amount of 1.25% of the amount due and unpaid on the 1st day of each default, and an additional penalty of 1.25% shall be added on the 1st day of each calendar month thereafter in which default continues.
6. The Council of the Township of McGarry hereby sets the minimum tax levy per tax roll to be imposed for 2023 at Ten dollars (\$10.00).
7. That the Tax Collector is hereby authorized to mail or cause to be mailed, the Notice of Taxes due, the Address of Residence or place of business of the person to whom notice is required to be given.
8. All Taxes will be paid at or to the Tax Collectors Office.
9. This By-Law shall come into force and effect upon the date of final reading and passed.

**READ THIS FIRST AND SECOND TIME THIS 28<sup>th</sup> DAY OF JUNE 2023.**

**READ THIS THIRD TIME AND FINALLY PASSED THIS 28<sup>TH</sup> DAY OF JUNE, 2023.**

  
MAYOR

  
CLERK TREASURER

**SCHEDULE "A"**

**BY-LAW 2023-31**

<b>ASSESSMENT CLASS</b>	<b>2022 ASSESSMENT INCLUDES PIL</b>	<b>2023 MUNICIPAL TAX RATE</b>	<b>2023 SCHOOL TAX RATE</b>	<b>COMBINED 2023</b>
Residential/Farm	33,727,500.00	0.02348530	0.00153000	0.02501530
Commercial	957,500.00	0.02700810	0.00880000	0.03580810
Commercial/Vacant	27,200.00	0.01890567	0.00880000	0.02770567
Industrial	560,400.00	0.02700810	0.00418996	0.03119806
Industrial/Vacant	-	0.01755526	0.00418996	0.02174522
Farm	-	0.00587133	0.00038250	0.00625383
Managed Forest	-	0.00587133	0.00038250	0.00625383
Shortline Rail Acreage	-	\$38.89/acre		