



## BY-LAW

NO. 2023 – 130

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**Being a By-law to Amend By-law 2023 – 039; Being a By-law for the Adoption of the Rates of Taxation and to Further Provide for Penalty and Interest in Default of Payment Thereof for the Year 2023**

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**Whereas** Section 290 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended provides that 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; and

**Whereas** Section 312 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a By-law levying a separate tax rate, as specified in the By-law, on the assessment in each property class in the local municipality rateable for local municipal purposes; and

**Whereas** Section 340 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the treasurer of a local municipality shall prepare a tax roll for each year based on the last returned assessment roll for the year and that the treasurer shall collect the taxes once the tax roll has been prepared; and

**Whereas** Section 342 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, authorizes municipalities to pass by-laws providing for the payment of taxes;

**Whereas** Section 398 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that fees and charges imposed by the municipality, upper-tier municipality or local board may be added to the tax roll and collected in the same manner as municipal taxes; and

**Whereas** the Education Act, R.S.O. 1990, Ch. E.2, provides that Section 257.7(1) subject to the regulations, the following shall in each year levy and collect the tax rates prescribed under section 257.12 for school purposes on the property indicated; and

**Whereas** Section 3 of the Corporation of the County of Bruce By-Law Number 2023-015, a By-law to adopt estimates, tax ratios and tax rates for the year 2023 establishes tax ratios for all municipalities within the County of Bruce for the year 2023; and

**Whereas** the Council of The Corporation of the Municipality of Kincardine enacted By-law No. 2023 - 039, on March 20<sup>th</sup>, 2023, to adopt the estimates of all sums required during the year to strike the rates of taxation for the year for all property

Page 2 of 2  
2023 Taxation Amendment (1) By-law  
By-law No. 2023 –

<u>Code</u>	<u>Class</u>	<u>Municipal</u>	<u>County</u>	<u>School</u>	<u>Total Tax Rate</u>
RT	Residential	0.00820810	0.00472736	0.00153000	0.01446546
R1	Farmland Awaiting Development	0.00615608	0.00354552	0.00114750	0.01084910
MT, NT	Multi-Residential	0.00820810	0.00472736	0.00153000	0.01446546
CT, ST	Commercial Occupied	0.01012141	0.00582931	0.00880000	0.02475072
CX	Commercial Vacant	0.01012141	0.00582931	0.00880000	0.02475072
CU, SU	Commercial Excess Land	0.01012141	0.00582931	0.00880000	0.02475072
C7	Commercial - Small Scale On-Farm	0.01012141	0.00582931	0.00220000	0.01815072
IT	Industrial Occupied	0.01434530	0.00826201	0.00880000	0.03140730
IX	Industrial Vacant	0.01434530	0.00826201	0.00880000	0.03140730
IU	Industrial Excess Land	0.01434530	0.00826201	0.00880000	0.03140730
I7	Industrial - Small Scale on Farm	0.01434530	0.00826201	0.00220000	0.02480730
PT	Pipelines	0.00834271	0.00480489	0.00880000	0.02194760
FT	Farmlands	0.00205203	0.00118184	0.00038250	0.00361637
TT	Managed Forests	0.00205203	0.00118184	0.00038250	0.00361637
HF	Landfill	0.01004626	0.00578603	0.00980000	0.02563229
RH	Residential Shared PIL	0.00820810	0.00472736	0.00153000	0.01446546
RGN	Residential PIL: General	0.00820810	0.00472736		0.01293546
RP	Residential PIL: Full	0.00820810	0.00472736	0.00153000	0.01446546
CF	Commercial PIL: Full	0.01012141	0.00582931	0.00980000	0.02575072
CG	Commercial PIL: General	0.01012141	0.00582931		0.01595072
CH, CK, DH	Commercial: Shared PIL	0.01012141	0.00582931	0.00980000	0.02575072
IH	Industrial: Shared PIL	0.01434530	0.00826201	0.01250000	0.03510730
LH, LI, LN, LS	Large Industrial: Shared PIL	0.01434530	0.00826201	0.01250000	0.03510730
LK	Large Industrial Excess Land: Shared PIL	0.01434530	0.00826201	0.01250000	0.03510730
IJ	Industrial: Vacant Land, Shared PIL	0.01434530	0.00826201	0.01250000	0.03510730

2. That this By-law shall come into full force and effect upon its final passage.
3. That By-law may be cited as the “2023 Taxation Amendment (1) By-law”.

**Read a First and Second Time** this 9<sup>th</sup> day of August, 2023.

**Read a Third Time and Finally Passed** this 9<sup>th</sup> day of August, 2023.

**Kenneth Craig**

Signed with ConsignO Cloud (2023/08/12)  
Verify with verifio.com or Adobe Reader.



Mayor

**Jennifer Lawrie**

Signed with ConsignO Cloud (2023/08/14)  
Verify with verifio.com or Adobe Reader.



Clerk