

**THE CORPORATION OF  
THE TOWNSHIP OF GEORGIAN BAY**

**BY-LAW 2021-026**

Being a By-law to adopt the 2021 taxation rates and to establish due dates for payment of taxes and to charge penalties for non-payment of taxes

(2021 Final Tax Rate)

**WHEREAS** Section 290 of the Municipal Act, 2001, S.O. 2001, c.25 (hereinafter referred to as the "Municipal Act"), provides that the council of a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds or retirement funds and amounts required for any board, commission or other body;

**AND WHEREAS** Section 291 of the Municipal Act provides that before adopting all or part of a budget under Section 290 or amending such a budget, a Municipality shall give Public Notice of its intent to adopt or amend the Budget, at a Council Meeting, such Public Notice having been advertised in accordance with the Notice Procedures, and the budget having been presented to the public at the Regular Meeting of Council held January 13, 2020;

**AND WHEREAS** the Assessment Act, R.S.O. 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment, and provides for alterations to the Collector's Roll;

**AND WHEREAS** Section 307 of the Municipal Act provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions, and shall be deemed to have been imposed and be due on the dates as specified in the By-law;

**AND WHEREAS** Section 311 of the Municipal Act provides that upper-tier municipalities shall establish a single tax ratio for each property class for the upper-tier and its lower-tier municipalities;

**AND WHEREAS** Section 312 of the Municipal Act provides that for the purpose of raising the general local municipal 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 municipality purposes;

**AND WHEREAS** Section 391(1) of the Municipal Act provides that, despite any Act, a municipality may pass By-laws imposing fees or charges on any class of persons for services or activities provided or done by or on behalf of the municipality;

**AND WHEREAS** pursuant to Section 308(5) of the Municipal Act, The District of Muskoka has passed By-law 2021-11 to establish tax ratios and tax reductions for prescribed property subclasses for 2021;

**AND WHEREAS** Section 342 of the Municipal Act provides for municipalities to establish due dates for the payment of municipal taxes;

**AND WHEREAS** Section 345 of the Municipal Act provides for municipalities to impose late payment charges for the non-payment of taxes by the due date;

**AND WHEREAS** the Council of the Township of Georgian Bay has approved the continuance of the capital asset levy to be added to all properties;

**AND WHEREAS** the Council of the Township of Georgian Bay deems it necessary to pass a By-law to adopt and approve the rates of taxation for 2021;

**NOW THEREFORE** the Council of the Township of Georgian Bay enacts as follows:

**1. Tax Rates**

The tax rates shown on Schedule "A" attached hereto and forming part of this By-law shall be levied upon and collected from the whole of the assessment for real property, in accordance with the last returned Assessment Roll for the Township of Georgian Bay.

**2. Assessment Added After the By-law**

The tax rates be applicable and levied upon any assessment which has been added to the collector's roll after the passing of this By-law, for the current year, and that was not on the assessment roll upon which the tax rates were levied.

**3. Special Levies**

In addition to the foregoing Tax Rates, the following Special Levies shall be levied and collected:

- a. A levy for the purpose of recovering amounts advanced under the provisions of the Tile Drainage Act, R.S.O. 1990 from the benefiting properties;
- b. A levy for the purpose of recovering amounts expended under the provisions of the Drainage Act, R.S.O. 1990 from the benefiting properties; and
- c. A levy for any or all other amounts collectable pursuant to any statute or by-law chargeable to any or all real property and business and/or any person to be raised in the same manner as all other levies, rates, charges and/or collections.

**4. Tax Bills**

- 4.1 All taxes and local improvement charges as levied, less the amount of the interim tax levy, shall become due and payable on August 26<sup>th</sup>, 2021.

- 4.2 The Treasurer is hereby authorized to mail, deliver or cause to be mailed or delivered, the Final Tax Notices to the person and address shown on the last revised Assessment Roll for The Township of Georgian Bay, in accordance with Section 343 of the Municipal Act.
- 4.3 Taxes shall be payable:
- a. At the Georgian Bay Township Administration Offices, 99 Lone Pine Road, Port Severn, Ontario;
  - b. By mail to The Township of Georgian Bay, 99 Lone Pine Road, Port Severn, ON L0K 1S0;
  - c. At most financial institutions (service charge may apply);
  - d. By telephone or web banking provided by certain financial institutions;
  - e. By pre-authorized payment; or
  - f. By third party service credit card provider (as permitted by the Township; service charge may apply).
- 4.4 That on all taxes of the levy, which are in default on the first day of the month after the due date, a penalty of one and one quarter percent (1¼%) shall be added and thereafter a penalty of one and one quarter percent (1¼%) per month will be added on the first business day of each and every month the default continues, until December 31, 2021.
- 4.5 That on all taxes in default on January 1, 2021, interest shall be added at the rate of one and one quarter percent (1¼%) per month for each month or fraction thereof in which the default continues.
- 4.6 That the notice to be mailed under this By-law shall contain the particulars provided for in this By-law and the information required to be entered in the Collector's Roll under Section 340 of the Municipal Act.
- 4.7 That the Treasurer shall be authorized to accept part payment from time to time, in accordance with section 347 of the Municipal Act, on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 4.4 and 4.5 of this By-law in respect of non-payment or late payment of any taxes.
- 4.8 That failure to receive the aforesaid notice in advance of the date for payment does not affect the timing of default or the date from which penalty and/or interest shall be imposed.
- 4.9 That nothing in this By-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions or the statutes and By-laws governing the collection of taxes.

4.10 That Council wishes to Provide Property Tax Assistance due to the COVID-19 Pandemic as outlined below:

- a. At the discretion of the Treasurer and the CAO, interest may be waived for those who communicate to the Township that they are in financial hardship due to Covid-19 and enter into a pre-authorized payment agreement with the Township.

**5. General**

That in the event of any conflict between the provisions of this By-law and any other by-law, the provisions of this By-law shall prevail.

**6. Force and Effect**

That this By-law shall come into force and take effect on the day it is passed.

**READ AND ENACTED** in Open Council on this 11<sup>th</sup> Day of May, 2021.



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PETER KOETSIER, MAYOR



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KAREN WAY, CLERK

**THE CORPORATION OF  
THE TOWNSHIP OF GEORGIAN BAY**

**SCHEDULE 'A'**

PROPERTY CLASS	TOWNSHIP OF GEORGIAN		DISTRICT OF MUSKOKA *				PROVINCE
	GENERAL	CAPITAL	GENERAL	WATER	SEWER	SOLID WASTE	EDUCATION
Residential/ Farm	0.00155052	0.00058723	0.00290990	0.00078260	0.00202390	0.00062140	0.00153000
Multi-Residential	0.00155052	0.00058723	0.00290990	0.00078260	0.00202390	0.00062140	0.00153000
Commercial Occupied	0.00170557	0.00064595	0.00320090	0.00086080	0.00222620	0.00068350	0.00681019
Commercial Vacant/Excess	0.00170557	0.00064595	0.00320090	0.00086080	0.00222620	0.00068350	0.00681019
Industrial Occupied	0.00170557	0.00064595	0.00320090	0.00086080	0.00222620	0.00068350	0.00799699
Industrial Vacant/Excess	0.00170557	0.00064595	0.00320090	0.00086080	0.00222620	0.00068350	0.00799699
Landfill	0.00170557	0.00064595	0.00320090	0.00086080	0.00222620	0.00068350	0.00790439
Pipelines	0.00108537	0.00041106	0.00203690	0.00054780	0.00141670	0.00043500	0.00425921
Farmland	0.00038763	0.00014681	0.00072750	0.00019560	0.00050600	0.00015540	0.00038250
Managed Forests	0.00038763	0.00014681	0.00072750	0.00019560	0.00050600	0.00015540	0.00038250

\*Please notes these rates are not up for approval by the Council of the township of Georgian Bay  
They are included for demonstration purposes

PROPERTY CLASS	Total BASE w/o water / sewer	Total Base +SEWER w/o water	Total Base + WATER w/o sewer	Total (ALL)
Residential/ Farm	0.00719905	0.00922295	0.00798165	0.01000555
Multi-Residential	0.00719905	0.00922295	0.00798165	0.01000555
Commercial Occupied	0.01304611	0.01527231	0.01390691	0.01613311
Commercial Vacant/Excess	0.01304611	0.01527231	0.01390691	0.01613311
Industrial Occupied	0.01423291	0.01645911	0.01509371	0.01731991
Industrial Vacant/Excess	0.01423291	0.01645911	0.01509371	0.01731991
Landfill	0.01414031	0.01636651	0.01500111	0.01722731
Pipelines	0.00822754	0.00964424	0.00877534	0.01019204
Farmland	0.00179984	0.00230584	0.00199544	0.00250144
Managed Forests	0.00179984	0.00230584	0.00199544	0.00250144