

**THE CORPORATION TOWN OF MATTAWA**

**COMMITTEE: FINANCE**

**CHAIRPERSON: COUNCILLOR G. THIBERT**

**DEPT. HEAD: FRANCINE DESORMEAU, CAO/TREASURER**

**TITLE: RATE OF TAXATION FOR 2022**

22-21 Draft By-Law                      \_\_\_\_ Item                      \_\_\_\_ Policy Recommendation

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**Mayor D. Backer and Members of Council:**

Following the budget deliberation process, the proposed 2022 municipal operating budget requires collection of taxes for the general purposes of the municipality in the amount of \$2,273,075.65. This amount results in an overall decrease of -0.24% for all tax classes.

The total levy revenue required for this year has increased by \$10,989.10 compared to last year’s budgetary requirements. This year’s education rates have remained the same as last year

The municipality will levy and forward to the four district School Boards a total of \$254,996.03.

**Recommendation:**

**BE IT RESOLVED THAT** Council of the Town of Mattawa approve By-law 22-21 which will strike the rate of taxation for the Corporation of the Town of Mattawa for the year 2022 which represents an overall decrease 0.24% in municipal taxes.

Respectfully recommended

Councillor G. Thibert

**THE CORPORATION OF THE TOWN OF MATTAWA  
BY-LAW NUMBER 22-21**

**BEING** a by-law to fix the tax rates and to provide for the levy and collection of municipal and education taxes for the year 2022.

**WHEREAS** it is deemed necessary to set the tax rates for the year 2022, and to provide accordingly for the levy and collection of the taxes required for the general purposes of the municipality in the amount of \$2,273,075.65

**AND WHEREAS** it is deemed necessary to set the tax rates for year 2022, and to provide accordingly for the levy and collection of the taxes required for Provincial/Educational purposes in the amount of \$254,996.03.

**AND WHEREAS** the whole of the assessment on real property, business and ROW (Acres) in the Town of Mattawa, according to the 2021 assessment roll as returned and revised pursuant to the provisions of the Assessment Act, is in the amount of \$107,553,225.00 assessment and 25.17 Acres (ROW) upon which the rate of taxation for Municipal and Education purposes for the year 2022 shall be fixed and levied pursuant to the provisions of the Municipal Act, S.O. 2001, c. 25, Part VIII.

**THEREFORE** the Council of the Corporation of the Town of Mattawa enacts as follows:

1. There shall be levied and collected upon the whole of the assessment of real property, business and ROW (Acres) in the Town of Mattawa according to the 2021 assessment roll, as returned and revised, upon which the taxes for the year 2022 shall be levied, and upon all ratable property upon which taxes for such year may be levied, taxes in the amount of \$2,528,071.68 which amount shall be levied upon the assessments of the real property in each of the following classes at the rates shown below:

<u>CLASS</u>	<u>MUN RATE</u>	<u>EDUCATION</u>	<u>TOTAL RATE</u>
RESIDENTIAL	0.019379536528	0.001530	0.020909536528
MULTI-RES	0.027234062683	0.001530	0.028764062683
NEW MULTI-RES	0.021317490181	0.001530	0.022847490181
COMM - OCCUPIED	0.030960747557	0.008800	0.039760747557
COMM - EXCESS LAND/VACANT	0.021672523290	0.008800	0.030472523290
INDUSTRIAL - OCCUPIED	0.042030338822	0.008800	0.050830338822
INDUSTRIAL - EXCESS LAND/VACANT	0.027319720235	0.008800	0.036119720235
PIPELINE	0.022798086772	0.008800	0.031598086772
RAILWAY(R-O-W) - ACRES	38.89	24.78	63.67

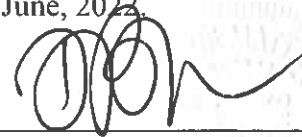
2. That all taxes levied respectively as aforesaid and other rates payable as taxes, shall be payable into the hands of the Treasurer in accordance with the provisions of this by-law.
3. a) That all property taxes and all rates and charges, payable as taxes, included in the tax roll for the year 2022 shall be payable upon the following dates:

50% thereof on the 29<sup>th</sup> day of July, 2022  
50% thereof on the 30<sup>th</sup> day of September, 2022

- b) That there shall be imposed on all installments of taxes payable and remaining unpaid on the dates specified in subsection (a), one and one quarter per cent (1.25%) per month on the first day of each calendar month which such default continues, pursuant to Section 345 Subsections 1, 2, and 3 of the Municipal Act, S. O. c. 25, as amended.
4. That the Treasurer is hereby authorized to accept part payment from time to time on account of 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 sections 4(b) in respect of non-payment of any taxes or any class of taxes or any installment thereof.
5. That the Treasurer may mail or cause to be mailed to the address of the residence of place of business of each person taxed, a notice specifying the amount of taxes payable by such person and be given authority to solely use discretion in unforeseen circumstances and may allow on the full installment of taxes, a period of grace if warranted without additional penalty, on payment received after due date as mentioned in paragraph 4.
6. Notwithstanding the provisions of this by-law providing for payment of taxes or installments thereof without an additional percentage charge on or before the dates hereinbefore set forth, all taxes for the year 2022, including other rates payable as taxes, shall be deemed to have been imposed and to be due on and from the first day of January, 2022.
7. That nothing herein contained shall prevent the Treasurer from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
8. In the event of conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
9. This by-law shall come into force and take effect on the day of the final passing thereof.

READ A FIRST and SECOND time, this 27<sup>th</sup> day of June, 2022.

READ A THIRD time and FINALLY PASSED this 27<sup>th</sup> day of June, 2022.



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Mayor



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Clerk