

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

**BY-LAW #25-2022**

Being a by-law to set and levy the Rates of Taxation in the Township of Armour for the year 2022

**WHEREAS** it is necessary for the Council of the Township of Armour, pursuant to the Municipal Act, to raise certain sums for the 2022 taxation year;

**AND WHEREAS** all property assessment rolls on which the 2022 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 District Court and the Ontario Municipal Board;

**AND WHEREAS** "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmland Assessment", and "Managed Forest Assessment", as defined in the Assessment Act, as amended by the Fair Municipal Finance Act, 1997 and further amended by Regulations thereto, have been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** the tax ratios on the aforementioned property for the 2022 taxation year have been set out in By-law #24-2022 of the Township of Armour;

**AND WHEREAS** the tax rates on the aforementioned property classes and property subclasses have been calculated pursuant to the provisions of the Municipal Act and the manner set out herein;

**NOW THEREFORE** the Council of The Municipal Corporation of the Township of Armour enacts as follows:

1. a) That the 2022 current municipal budget be adopted in the following amounts:

Expenditures	(Municipal)	\$ 6,397,402.00
Public/Separate	(Education)	<u>\$ 689,859.00</u>
Total		\$ 7,087,261.00
Revenue	(Municipal)	\$ 3,458,127.00
Taxation	(General Portion)	\$ 2,939,275.00
Taxation	(School Portion)	<u>\$ 689,859.00</u>
Total		\$ 7,087,261.00

b) For the year 2022, the Township of Armour shall levy upon the following the rates of taxation per current value assessment for general purposes:

Residential/Farm Assessment:	Education	0.00153000
	General	<u>0.00780171</u>
		0.00933171
Multi-residential Assessment:	Education	0.00153000
	General	<u>0.00799406</u>
		0.00952406
New Multi-residential Assessment:	Education	0.00153000
	General	<u>0.00799406</u>
		0.00952406
Commercial Occupied Assessment:	Education	0.00690833
	General	<u>0.00814134</u>
		0.01504967
Commercial Occupied New Construction Assessment:	Education	0.00690833
	General	<u>0.00814134</u>
		0.01504967

Commercial On-Farm Business:	Education General	0.00220000 <u>0.00814134</u> 0.01034134
Commercial Excess Assessment:	Education General	0.00690833 <u>0.00569893</u> 0.01260726
Commercial Vacant Assessment:	Education General	0.00690833 <u>0.00569893</u> 0.01260726
Industrial Occupied Assessment:	Education General	0.00395200 <u>0.00788876</u> 0.01184076
Industrial Occupied New Construction Assessment:	Education General	0.00395200 <u>0.00788876</u> 0.01184076
Industrial On-Farm Business:	Education General	0.00220000 <u>0.00788876</u> 0.01008876
Industrial Excess Assessment:	Education General	0.00395200 <u>0.00512770</u> 0.00907970
Industrial Excess New Construction Assessment:	Education General	0.00395200 <u>0.00512770</u> 0.00907970
Industrial Vacant Assessment:	Education General	0.00395200 <u>0.00512770</u> 0.00907970
Pipeline Assessment:	Education General	0.00519019 <u>0.00588907</u> 0.01107926
Farmland Assessment:	Education General	0.00038250 <u>0.00195043</u> 0.00233293
Managed Forest Assessment:	Education General	0.00038250 <u>0.00195043</u> 0.00233293
Landfill Assessment:	Education General	0.00880000 <u>0.00814134</u> 0.01694134

- c) The Current Taxes shall become due and payable in 2 installments as follows: 50 percent of the final levy shall become due and payable on the 23<sup>rd</sup> day of September, 2022; and the balance of the final levy shall become due and payable on the 28<sup>th</sup> day of October, 2022. Non-payment of the amount on the date stated in accordance with this section shall constitute default.

A penalty shall be charged as follows:

1.25% on the first day of default plus an additional 1.25% on the first day of every calendar month thereafter in which the taxes remain unpaid.

2. For payments in lieu of taxes due to the Township of Armour under the Municipal Act, actual amounts will be based on the assessment rolls and the municipal rates of taxation for the year 2022.
3. The Clerk of the Township of Armour is hereby authorized to make any minor modifications or corrections of an administrative, numeric, grammatic, semantic or descriptive nature or kind to the by-law and schedule(s) as may be deemed necessary after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.
4. This By-law shall come into force and take effect as of the date of passing.

Read in its entirety, approved,  
signed and the seal of the  
Corporation affixed thereto and  
finally passed in open Council  
this 12<sup>th</sup> day of April, 2022.

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Robert MacPhail, Reeve

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John Theriault, Clerk