

**THE CORPORATION OF THE TOWNSHIP OF JOHNSON
BY-LAW NO. 2018 - 892**

BEING a by-law to provide for the adoption of the current estimates and tax rates and to further provide for penalty and interests in default of payment thereof for the year 2018.

WHEREAS Section 312(2) of The Municipal Act, 2001, S. O. c. 25, as amended provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

WHEREAS Section 308(2) and 308(3) of the said Act requires tax rates to be established in the same proportion to tax ratios, and whereas council has set tax ratios by By-Law # 2018 - 876 and;

WHEREAS the 2018 levy for all purposes has been set at \$1,504,125.68 (One Million, five hundred and four thousand, and one hundred and twenty-five dollars and sixty-eight cents) for the Municipal Levy.

AND WHEREAS certain education rates are provided in various regulations and commercial and industrial education amounts have been requisitioned by the Province,

NOW THEREFORE the Council of the Corporation of the Township of Johnson enacts as follows:

- 1. Tax Rates:** for 2018 for Municipal purposes is hereby set as follows:

	Class	Assessment	Municipal Rate	Municipal Levy	School Rate	School Levy	Combined Total
1.1	Residential/ Farm	76,713,181.00	0.018206360	\$1,396,667.79	0.00170000	\$130,412.41	0.01990636
1.2	Commercial Occupied	1,529,683.00	0.026175280	\$40,039.88	0.01064629	\$16,285.45	0.03682157
1.3	Commercial Vacant	8,200.00	0.018322700	\$150.25	0.00745240	\$61.11	0.02577510
1.4	Industrial	202,300.00	0.026175280	\$5,295.26	0.0109000	\$2,316.56	0.03707528
1.5	Industrial Vacant	14,094.00	0.017013930	\$239.79	0.00708500	\$99.86	0.02409893
1.6	Pipeline	1,471,237.00	0.015377090	\$22,623.34	0.00749163	\$11,021.96	0.02286872
1.7	Farmlands	8,082,715.00	0.004551590	\$36,789.20	0.00042500	\$3,435.15	0.00497659
1.8	Managed Forest	509,750.00	0.004551590	\$2,320.17	0.00042500	\$216.64	0.00497659
	Sub Total	88,531,160.00		\$1,504,125.68		\$163,849.14	
	PIL's			10,962.00			
1.9	Railway			\$8,002.57		\$4,494.17	
	Total			\$1,523,090.25		\$168,343.28	

2. **Due Dates:** Those final 2018 taxes shall be due and payable in two installments with 50% due on the 12th of September 2018 and 50% due on the 14th of November 2018.
3. **Penalties and Interest:**
 - 3.1 **Non-payment** of the amount, as noted on the dates stated in accordance with this by-law constitutes default. On all taxes of the levy which are in default after the noted due dates shall be added a penalty of 1.25 percent per month, until December 31, 2018.
 - 3.2 On all taxes unpaid as of December 31, 2018, interest shall be added at the rate of 1.25 per cent per month, for each month or fraction thereof in, which the arrears continue.
4. **Notice of Taxes:** The Tax Collector may mail or caused to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
5. **Method of Payment:**
 - 5.1 Taxes shall be payable at the Township of Johnson and are payable:
 - 5.1.1 At the municipal office located at 1 Johnson Drive, Desbarats, Ontario P0R 1E0
 - 5.1.2 By first class mail to Box 160, Desbarats, Ontario P0R 1E0
 - 5.1.3 By electronic transfer using Internet/Telephone Banking from most Banking Institutions.
 - 5.1.4 Drop off box located at the municipal office, 1 Johnson Drive, Desbarats.
 - 5.2 The Treasurer is hereby authorized to accept part payments from time to time on account of any taxes due and to give a receipt for such payment, provided that acceptance of any such payment shall not affect the collection of any percentage charge imposed and collected under Section 3 hereof in respect of non-payment of any taxes or installment thereof.
 - 5.3 All payments to be made in Canadian Funds only.
6. Schedule "A" attached – 2018 Budget.
7. This by-law shall come into force and take effect immediately upon the final passing thereof.

READ and passed in open Council this 20th day of June, 2018.

Ted Hicks, Mayor

SEAL

Ruth Kelso, Clerk