



THE CORPORATION OF THE TOWNSHIP OF JOHNSON

BY-LAW NO. 2019-932

BEING A BY-LAW to adopt the estimates of all sums required and to fix the rate of taxation for The Corporation of the Township of Johnson and to further provide for penalty and interest in default of payment thereof for the year 2019.

WHEREAS pursuant to the *Municipal Act, 2001*, S.O. 2001, Chapter 25, Section 290, as amended, the Council of The Corporation of the Township of Johnson has prepared estimates of all sums required for the purposes of the Corporation for the year 2019;

AND WHEREAS Section 290, Subsection 4 of the *Municipal Act, 2001* S.O. 2001, Chapter 25 as amended, provides that the Council may by by-law require that the year's budget of every board, commission or other body, other than an upper-tier municipality or school board, for which the municipality is required by law to levy a tax or provide money, be submitted to the municipality on or before a date specified by the local municipality, and that the budget shall be in such detail and form as the by-law provides;

AND WHEREAS Section 312 (2) of the *Municipal Act, 2001*, Chapter 25, S.O. 2001, as amended, provides that the Council of a local municipality shall, after the adoption of the 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 *Municipal Act, 2001*, Chapter 25, S.O. 2001 requires tax rates to be established in the same proportion to tax ratios, and whereas Council has set tax ratios by bylaw 2019-914

AND WHEREAS Section 315 (1) of the *Municipal Act, 2001*, Chapter 25, S.O. 2001, as amended, provides that every municipality shall impose taxes, in accordance with the regulations, on the roadway or right of way of a railway company;

AND WHEREAS Section 345 of the *Municipal Act, 2001*, Chapter 25, S.O. 2001, as amended, provides that the Council may by by-law, impose a late payment charge for the non-payment of taxes or any installment by the due date; a percentage charge as a penalty for non-payment of taxes or any class or installment thereof not exceeding fifteen percent (15%) per annum from the date payment is due until it is made or until the 31st day of December of the year in which the taxes were levied, whichever is earlier;

AND WHEREAS the Council has considered the estimates of the municipality and all Boards and Commissions of the municipality;

AND WHEREAS Council has by By-Law No. 2019-915 provided a levy to be made before the adoption of the estimates for 2019;



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NOW THEREFORE the Council of The Corporation of the Township of Johnson enacts the following as a By-Law:

1. **THAT** subject to taxes levied pursuant to the provisions of By-Law No. 2019-932 and the installment date mentioned therein there shall be levied the following estimates of all sums required during the year 2019 for the purposes of the municipality, including the sums required by law to be provided by the Council for all Boards and Commissions be and are hereby adopted as follows and as shown on the yearly estimates and forming part of this By-Law:

General Purposes \$1,617,033

Education Purposes \$169.661

2. **THAT** there shall be struck, rated, levied, and collected upon all the assessable land and buildings assessment within The Corporation of the Township of Johnson for the year 2019:

TYPE	2019 GENERAL	2019 SCHOOL	2019 TOTAL
Residential	0.01820636	0.00161000	0.01981636
Multi-Residential	0.01820636	0.00161000	0.01981636
Commercial Occupied & New Construction	0.02617528	0.01030000	0.03647528
Commercial Vacant Unit/ Excess Land	0.01832270	0.00875500	0.02707770
Commercial Vacant Land	0.01832270	0.00875500	0.02707770
Commercial Occupied - P.I.L.	0.02617528	0.01030000	0.03647528
Commercial Occupied - P.I.L. Tenant Prov	0.02617528	0.01030000	0.03647528
Commercial Vacant Land - P.I.L. Tenant Prov	0.01832270	0.00875500	0.02707770
Commercial Occupied - P.I.L. General only	0.02617528	0.01030000	0.03647528
Industrial Occupied	0.02617528	0.01030000	0.03647528
Industrial Vacant Unit/ Excess Land	0.01701393	0.00849750	0.02551143
Industrial Vacant Land	0.01701393	0.00849750	0.02551143
Industrial P.I.L. Full Taxable Tenant Prov	0.02617528	0.01030000	0.03647528
Industrial P.I.L. Excess Land Tenant Prov	0.01701393	0.00849750	0.02551143
Farmlands	0.00455159	0.00040250	0.00495409
Managed Forest	0.00455159	0.00040250	0.00495409
Landfill	0.02704788	0.00987858	0.03692646
Pipeline	0.01537709	0.00729029	0.02266738
Railway	-	-	-



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3. **THAT** subject to the provisions of By-Law No. 2019-932 the said taxes and rates shall be considered to have been imposed and have become due and payable on and from the 1st day of January, 2019, and shall be payable to the Office of the Tax Collector. The said rates may be paid in two installments, 50% payable on September 30, 2019, and 50% payable on November 15, 2019, provided that upon failure to make payment of one (1) or all installments, the whole shall become due and payable forthwith.
4. **THAT** in accordance with By-Law No. 2019-932 a percentage charge as a penalty is hereby confirmed for non-payment of taxes amounting to one, and one quarter percent (1 ¼ %) on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after the end of the year 2019.
5. **THAT** the Tax Collector is hereby authorized to mail or cause to be mailed the Notice of Taxes Due to the address or place of business of the person to whom such notice is required to be given.
6. **WHERE** a tenant of lands owned by the Crown or in which the Crown has an interest, has been employed either within or outside the municipality by the same employer for not less than thirty (30) days, such employer shall pay to the Tax Collector, on demand, out of any wages, salaries or other remuneration due to such employee the amount then payable for taxes under this By-Law, and such payment shall relieve the employer from any liability to the employee for the amount paid.
7. **THAT** the Tax Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.
8. **THAT** the Tax Collector shall, if any installment of taxes remains unpaid for more than fourteen (14) days after the date of payment thereof, forthwith proceed to collect by distress or otherwise under the provisions of the Statute in that behalf, all taxes in default together with the percentage thereon imposed for such default.
9. **THAT** the full detailed budget shall be attached as Schedule "A" to this bylaw.


READ a first, second and third time and be finally passed this 30th day of August, 2019.



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Seal


Blaine Mersereau, Mayor


Paula Spurway, Acting Clerk