

**Final Tax Rate By-law 2020**  
**Schedule A**  
**Johnson Township, 5716**

Using OPTA calculated rates on September 16, 2020 3:15PM EST

Assessment Data Filter Option Used: Decrease Limit: 25% Increase Limit: 100%, Include PIL Properties, Tax Ratios Used: 2020 Tax Ratios

Class	2020 Estimated Total Taxation (\$)			CVAs Used to determine municipal general levy			
	Municipal	Education	Total 2020	CVA	Tax Ratio	Mun. Tax Rate	Edu. Tax Rate
<b>Taxable</b>							
Residential	1,276,708	133,539	1,410,248	87,280,316	1.006000	0.01462768	0.00153000
Multi-residential	0	0	0	0	1.000000	0.01462768	0.00153000
Com. Occupied	49,633	23,129	72,762	2,360,100	1.437700	0.02103022	0.00980000
Com. Exc. Land	143	95	238	9,700	1.006390	0.01472115	0.00980000
Com. Vac. Land	1,575	1,049	2,624	107,000	1.006390	0.01472115	0.00980000
Ind. Occupied	13,771	6,417	20,188	654,800	1.437700	0.02103022	0.00980000
Ind. Exc. Land	198	142	340	14,500	0.934505	0.01366964	0.00980000
Ind. Vac. Land	0	0	0	0	0.934505	0.01366964	0.00980000
Landfills	0	0	0	0	1.573657	0.02301895	0.00980000
Pipelines	19,533	11,179	30,711	1,581,000	0.844600	0.01235454	0.00707060
Farm	38,145	3,990	42,134	10,430,784	0.250000	0.00365692	0.00038250
Managed Forests	2,288	239	2,527	625,700	0.250000	0.00365692	0.00038250
<b>Com Total Taxable</b>	<b>51,351</b>	<b>24,273</b>	<b>75,624</b>	<b>2,476,800</b>			
<b>Ind Total Taxable</b>	<b>13,969</b>	<b>6,559</b>	<b>20,528</b>	<b>669,300</b>			
<b>Total Taxable</b>	<b>1,401,994</b>	<b>179,779</b>	<b>1,581,773</b>	<b>103,063,900</b>			

<b>Payment in Lieu</b>							
Residential	1,161	21	1,183	79,400	1.000000	0.01462768	0.00153000
Multi-residential	0	0	0	0	1.000000	0.01462768	0.00153000
Com. Occupied	7,964	3,383	11,347	378,700	1.437700	0.02103022	0.00980000
Com. Exc. Land	0	0	0	0	1.006390	0.01472115	0.00980000
Com. Vac. Land	0	0	0	0	1.006390	0.01472115	0.00980000
Ind. Occupied	0	0	0	0	1.437700	0.02103022	0.00980000
Ind. Exc. Land	0	0	0	0	0.934505	0.01366964	0.00980000
Ind. Vac. Land	0	0	0	0	0.934505	0.01366964	0.00980000
Landfills	120	51	171	5,200	1.573657	0.02301895	0.00980000
Pipelines	0	0	0	0	0.844600	0.01235454	0.00707060
Farm	0	0	0	0	0.250000	0.00365692	0.00038250
Managed Forests	0	0	0	0	0.250000	0.00365692	0.00038250
<b>Com Total PIL</b>	<b>7,964</b>	<b>3,383</b>	<b>11,347</b>	<b>378,700</b>			
<b>Ind Total PIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>Total PIL</b>	<b>9,245</b>	<b>3,455</b>	<b>12,700</b>	<b>463,300</b>			
<b>Com Grand Total</b>	<b>59,316</b>	<b>27,656</b>	<b>86,971</b>	<b>2,855,500</b>			
<b>Ind Grand Total</b>	<b>13,969</b>	<b>6,559</b>	<b>20,528</b>	<b>669,300</b>			
<b>Grand Total</b>	<b>1,411,239</b>	<b>183,234</b>	<b>1,594,473</b>	<b>103,527,200</b>			

<b>Payment in Lieu</b>							
Residential	9,703	97	9,800	818,600	1.000000	0.01185312	0.00153000
Multi-residential	0	0	0	0	1.100000	0.01303843	0.00153000
Com. Occupied	12,469	2,482	14,951	956,300	1.100000	0.01303843	0.00980000
Com. Exc. Land	0	0	0	0	0.847000	0.01003959	0.00980000
Com. Vac. Land	0	0	0	0	0.847000	0.01003959	0.00980000
Ind. Occupied	17,616	13,241	30,857	1,351,100	1.100000	0.01303843	0.00980000
Ind. Exc. Land	253	264	516	26,900	0.792000	0.00938767	0.00980000
Ind. Vac. Land	0	0	0	0	0.792000	0.00938767	0.00980000
Landfills	168	139	307	14,200	1.000000	0.01185312	0.00980000
Pipelines	0	0	0	0	0.000000	0.00000000	0.00000000
Farm	0	0	0	0	0.250000	0.00296328	0.00038250
Managed Forests	0	0	0	0	0.250000	0.00296328	0.00038250
<b>Total PIL</b>	<b>40,209</b>	<b>16,223</b>	<b>56,432</b>	<b>3,167,100</b>			
<b>Grand Total</b>	<b>854,807</b>	<b>166,717</b>	<b>1,021,524</b>	<b>71,918,800</b>			

**BY-LAW NO: 2020-E4m-JT14**

**BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED  
DURING THE YEAR FOR THE PURPOSES OF THE MUNICIPALITY AND  
STRIKE THE RATES OF TAXATION FOR THE YEAR 2020.**

**WHEREAS** pursuant to the provisions in Section 312 (2) and 290 (1) of the Municipal Act, 2001, as amended, provides that the council of a local municipality shall for the purposes of raising the general local municipality 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 ratable for local municipality purposes and amounts required for any board, commission or other body.

**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 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 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 Johnson deems it necessary to pass a By-law to adopt and approve the rates of taxation for 2020;

**NOW THEREFORE** the Council of the Township of Johnson 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 Johnson.

**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. Tax Bills**

- 3.1. All taxes and local improvement charges as levied, less the amount of the interim tax levy, shall become due and payable on Thursday October 15, 2020 (Final First Installment), and Thursday, November 19, 2020 (Final Second Installment).
- 3.2. 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 Johnson, in accordance with Section 343 of the Municipal Act.

- 3.3. Taxes shall be payable:
- a. At the Township of Johnson Administration Offices, 1 Johnson Drive Desbarats, ON ;
  - b. By mail to the Township of Johnson, P.O. Box 160, 1 Johnson Drive Desbarats, ON P0R 1E0;
  - c. At most financial institutions (service charge may apply); or
  - d. By telephone or web banking provided by certain financial institutions;
- 3.4. 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 (1 1/4%) shall be added and thereafter a penalty of one and one quarter percent (1 1/4%) per month will be added on the first business day of each and every month the default continues, until December 31, 2020.
- 3.5. That on all taxes in default on January 1, 2020, interest shall be added at the rate of one and one quarter percent (1 1/4%) per month for each month or fraction thereof in which the default continues.
- 3.6. 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.
- 3.7. 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.
- 3.8. 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.
- 3.9. The payment shall first be applied against late payment charges owing in respect of those taxes according to the length of time the charges have been owing, with the charges imposed earlier being discharged before charges imposed later.
- 3.10. The payment shall then be applied against the taxes owing according to the length of time they have been owing, with the taxes imposed earlier being discharged before taxes imposed later.
- 3.11. 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. 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.

#### 5. Force and Effect

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

**Read a first, second and third time enacted and passed** in Open Council on this 16<sup>th</sup> Day of September, 2020.

  
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Mayor

  
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Clerk