By-Law Number 2025-<u>15</u>

A By-law to provide for the levy and collection of taxes required for the Township of Amaranth for the year 2025

Whereas it is necessary for the Council of The Corporation of the Township of Amaranth pursuant to The Municipal Act, 2001, S.O. 2001, Chapter 25 as amended to Levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Township of Amaranth the sums set forth for various purposes as set out in Schedule "A" hereto attached for the year 2025; and

Whereas pursuant to the County of Dufferin By-Law Number 2025-10 & 2025-11, the County of Dufferin passed a by-law to set tax ratios and to set tax rate reductions for prescribed property subclasses for county purposes and lower tier municipal purposes for the year 2025; and

Whereas the transition tax ratios established the relative amount of taxation to be borne by each property class and have been set for the taxation year 2025 as follows:

Residential Class	1.000000
Multi-Residential Class	1.400000
New Multi-Residential Class	1.100000
Commercial Class	1.220000
Industrial Class	2.198400
Pipeline Class	0.842100
Landfills Class	1.181500
Farmlands Class	0.220000
Managed Forest Class	0.250000
Aggregate Extraction	1.788852

Whereas the property classes have been prescribed by the Minister of Finance under The Assessment Act R.S.O. 1990 c.A.31 as amended and regulations thereto; and

Whereas an Interim Levy was made before the adoption of the estimates for the current year pursuant to By-law 60-2024;

Now Therefore The Corporation of the Township of Amaranth by the Municipal Council thereof enacts as follows:

That for the year 2025 The Corporation of the Township of Amaranth shall levy upon the above noted classes of property, as applicable, the rates of taxation per current value assessment to raise the sum of \$5,620,789 for General Municipal Purposes based on the estimates for the current year; and

That every owner be taxed according to the tax rates in this by-law, together with such tax rates as are properly set by the County of Dufferin for County purposes and by the Province of Ontario for education purposes, and such taxes shall become due and payable as follows:

1. The taxes shall be payable to the Treasurer, Township of Amaranth in four instalments, namely:

February 20, 2025 May 22, 2025 August 28, 2025 November 28, 2025

- Property owners who have applied and meet the conditions for the Preauthorized Payment Program for taxes as approved by the Treasurer will have the taxes levied under this By-law paid by automatic withdrawal in monthly instalments withdrawn on the 28<sup>th</sup> of each month.
- 3. In the event that the Provincial "OPTA" system does not have the necessary data to provide on Commercial, Industrial and Multi-Residential tax capping to permit processing tax bills for these instalment dates, then the Treasurer is authorized to process tax bills for the remaining tax classes and to establish later tax instalment due date(s) for the Commercial, Industrial and Multi-Residential tax classes on a separate tax bill.
- 4. Any instalment or any part of any instalment of rates, taxes and assessments not paid on the due date, a penalty shall be added of one and one quarter (1.25) per cent on the first day of default and on the first day of each calendar month thereafter in which default continues, as set out in the Municipal Act; and
- 5. Whereas the Treasurer shall add all special charges required pursuant to any statute or by-law to the respective properties chargeable thereto and that the same shall be collected by the collector in the manner as all other rates or levies.
- 6. The Treasurer as the Collector of Taxes for the Township of Amaranth is hereby authorized to mail or cause to be mailed, the notice specifying the amount of taxes payable by any person liable for taxes, to the address or place of business of the person or persons to whom such notice is required to be given.
- 7. Taxes are payable at the office of the Tax Collector of the Township of Amaranth or any other place designated by the said collector.
- 8. If any section or portion of this by-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Township of Amaranth that all remaining sections and portions of this by-law and Schedule "A" continues in force and effect.
- 9. Schedule "A" attached hereto shall be and form a part of this by-law.

By-Law Read A First And Second Time This |<sup>9</sup> Day Of March 2025.

By-Law Read A Third Time And Passed This 9 Day Of March 2025.

Head of Council

CAO/Clerk

<b>2025 TAX RATES &amp; LEVIES</b> Schedule A to Bylaw 2025-15		Township of Amaranth								
Property Class	Tax Class	Township of Amaranth	County of Dufferin	Provincial Education	2025 Total	2025	Township of Amaranth	County of Dufferin	Education	Total Tax
		Tax Rates	Tax Rates	Tax Rates	Tax Rates	CVA	Tax Levy	Tax Levy	Tax Levy	Levy
Residential	RT	0.00656914	0.00418501	0.00153000	0.01228415	707,386,800	\$4,646,923	\$2,960,421	\$1,082,302	\$8,689,646
Commercial Occupied	СТ	0.00801435	0.00510571	0.00880000	0.02192006	26,222,629	\$210,157	\$133,885	\$230,759	\$574,802
Commercial Excess Land	CX	0.00801435	0.00510571	0.00880000	0.02192006	1,391,071	\$11,149	\$7,102	\$12,241	\$30,492
Industrial Occupied	IT	0.01444160	0.00920033	0.00880000	0.03244193	14,581,000	\$210,573	\$134,150	\$128,313	\$473,036
Industrial Excess Land	IU	0.01444160	0.00920033	0.00880000	0.03244193	424,100	\$6,125	\$3,902	\$3,732	\$13,759
Industrial Vacant Land	IX	0.01444160	0.00920033	0.00880000	0.03244193	7,688,200	\$111,030	\$70,734	\$67,656	\$249,420
Aggregate Extraction	VT	0.01175122	0.00748636	0.00511000	0.02434758	984,100	\$11,564	\$7,367	\$5,029	\$23,960
Pipeline	PT	0.00553187	0.00352420	0.00856022	0.01761629	2,107,000	\$11,656	\$7,425	\$18,036	\$37,118
Farmland	FT	0.00144521	0.00092070	0.00038250	0.00274841	272,716,800	\$394,133	\$251,090	\$104,314	\$749,538
Managed Forests	TT	0.00164229	0.00104625	0.00038250	0.00307104	4,554,700	\$7,480	\$4,765	\$1,742	\$13,988
TOTAL AMOUNTS TO BE RAISED						1,038,056,400	\$5,620,790	\$3,580,843	\$1,654,125	\$10,855,757