



**THE CORPORATION OF THE TOWNSHIP OF AUGUSTA
BY-LAW NUMBER 3703-2024**

**A BY-LAW TO ADOPT AND LEVY THE 2024 TAX RATES AND TO FURTHER
PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT**

WHEREAS Section 290(1) of the Municipal Act 2001 c. 25 states that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year provides that Municipal Councils shall adopt an estimated levy for the current year and pass a By-Law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections of the said Act require tax rates to be established in the same proportion to tax ratios.

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

AND WHEREAS the council of the Corporation of the United Counties of Leeds and Grenville have enacted By-Law No. 24-15 being a By-Law to set tax ratios and to set tax rate reductions for prescribed property subclasses for local and municipal purposes for the year 2024;

AND WHEREAS the Province of Ontario has enacted Ontario Regulation 6/20 made under the Education Act, to establish tax rates for school purposes;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP
OF AUGUSTA ENACTS AS FOLLOWS:**

1. That a tax rate of 0.00710218 is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class, multi-residential, new multi-residential property class.
2. That a tax rate of 0.00956237 is hereby adopted to be applied against the whole of the assessment for real property in the commercial occupied class, and commercial new construction property class.
3. That a tax rate of 0.00669366 is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant class and commercial excess land class.
4. That a tax rate of 0.01286489 is hereby adopted to be applied against the whole of the assessment for real property in the industrial occupied class.
5. That a tax rate of 0.00836218 is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant class and industrial excess land class.
6. That a tax rate of 0.01991096 is hereby adopted to be applied against the whole of the assessment for real property in the large industrial occupied class.
7. That a tax rate of 0.01294212 is hereby adopted to be applied against the whole of the assessment for real property in the large industrial vacant land class.
8. That a tax rate of 0.01175482 is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
9. That a tax rate of 0.00177554 is hereby adopted to be applied against the whole of the assessment for real property in the farmland class and managed forests class.

10. That a tax rate of 0.00284087 is hereby adopted to be applied against the whole of the assessment for real property in farmland awaiting development subclass in the Residential/Farm and Commercial property classes.
11. That a tax rate of 0.00239059 is hereby adopted to be applied against the whole of the assessment for real property in the small-on-scale farm business subclass in the Commercial property class.
12. That a tax rate of 0.00321658 is hereby adopted to be applied against the whole of the assessment for real property in the small-on-scale farm business subclass in the Industrial property class.
13. That every owner of land shall be taxed according to the tax rates in this By-Law and such tax shall become due and payable on the 30th day of September 2024.
14. On all taxes in default on the 1st day of October, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the 1st day of each month the default continues, until December 31st, 2024. The date payment is received at the Township office will be taken as the date paid on taxes paid by mail. The date received in the Township's bank account will be taken as the date paid on taxes paid at a banking institution, by telephone banking or Internet banking. The Manager of Finance/Treasurer nor designate has no authority to waive any penalty.
15. On all taxes in default on January 1st, 2025, interest shall be added at the rate of 1.25% per month on the first day of each month the default continues.
16. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and form part of such unpaid tax levy.
17. The Treasurer, not later than 21 days prior to the date that the installment is due, shall mail or cause to be mailed to the address of the residence or place of business of each person a notice setting out the tax payment or payments required to be made pursuant to this by-law, the date by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payments.
18. Where arrears of taxes exist, any payment toward taxes received shall first be applied against penalty and interest and then arrears until fully paid, before being applied to current taxes.
19. It shall be the duty of the Treasurer immediately after the date named in Section 19 to collect by distress or otherwise under the Provisions of the Statutes in that behalf all such tax installments or parts thereof as shall not have been paid on or before the respective dates provided aforesaid together with the said percentage charges as they are incurred.
20. Taxes shall be payable to the Township of Augusta and shall be paid to the Treasurer at the Township Office, 3560 County Road 26, Prescott, Ontario, by mail or in person. Taxes may also be paid through a financial institution, to the credit of the Treasurer of the Township, either directly, by telephone or internet.
21. That as per the suggestion of the Auditor that all surplus funds from the year 2024 be transferred into general reserves for the 2025 year.

Read a first time and second time this 15th day of April 2024.

Read a third time and passed this 15th day of April 2024.


MAYOR


CLERK