



THE CORPORATION OF THE TOWNSHIP OF KING

BY-LAW NUMBER 2023-053

**A BY-LAW TO SET TAX RATES FOR THE YEAR 2023 AND TO PROVIDE FOR THE LEVY AND COLLECTION OF RATES OR LEVIES REQUIRED FOR THE TOWNSHIP OF KING FOR THE YEAR 2023**

**WHEREAS** Section 312(2) of the *Municipal Act, 2001* provides that 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 municipal purposes.

**AND WHEREAS** Section 312 (6) of the said *Act* requires tax rates to be established to:

- 1) raise an amount equal to the general local municipal levy;
- 2) be in the same proportion to each other as the tax ratios established under Section 308.

**AND WHEREAS** the gross 2023 tax levy for all purposes has been set at \$92,227,471. The Township's net portion to be collected through property tax is \$34,137,197;

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

**AND WHEREAS** Committee of the Whole report of the Regional Municipality of York presented on the 13<sup>th</sup> day of April, 2023 to establish tax rates pursuant to Section 311(2) of the *Municipal Act, 2001* as shown on Schedule "A" to this by-law;

**AND WHEREAS** By-law Number 2023-20 of the Regional Municipality of York, passed on the 27<sup>th</sup> day of April, 2023, levied certain amounts against the Township and the tax rates necessary to raise these amounts are included in the tax rates shown on Schedule "A" to this By-law;

**AND WHEREAS** the Education Act, O. Reg. 400-98 as amended by O. Reg. 445/12 prescribes the education rates to be levied on the whole assessment in each property class, these tax rates are included in the tax rates shown on Schedule "A" to this By-law;

**NOW THEREFORE** the Council of the Corporation of the Township of King **HEREBY ENACTS AS FOLLOWS:**

1. **THAT** for the year 2023 the tax rates as shown on Schedule "A" to this by-law are hereby adopted to be applied against the whole of the assessment for real property in each property class shown on Schedule "A" to this by-law.
2. **THAT** for payments in lieu of taxes due to the Township, the amount shall be based on the assessment roll CVA and the tax rates for the year 2023 as shown on Schedule "A" to this by-law.

3. **THAT** the Treasurer shall add to the collectors roll all or any municipal charges for utility arrears, weed cutting, municipal ditch maintenance, Holland Marsh Maintenance, Ansnorveldt Water Debenture Charges, King City Sewer Debenture Charges, Nobleton Sewer Debenture Charges, Tile Drain Loans, unpaid fees or charges, or any other charges which should be levied pursuant to any statute or by-law against the respective property chargeable therewith and the same shall be collected by the Treasurer in the same manner and at the same time as all other taxes or levies.
4. **THAT** the 2023 interim tax levy shall be shown as a reduction of the taxes levied hereunder.
5. **THAT** every owner shall be taxed according to the tax rates shown on Schedule "A" to this by-law and the taxes so levied shall become due and payable in two (2) equal installments. The installments shall be due and payable as follows:

**First Installment – July 19, 2023**  
**Second Installment- September 20, 2023**


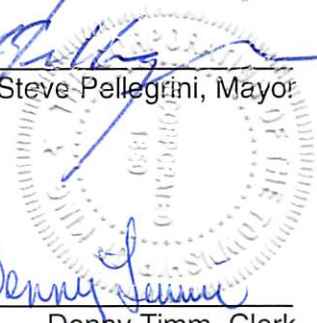

In the event that the above installment due dates cannot be met for either the uncapped or capped assessment classes due to circumstances beyond the control of Township staff, the Township's Director of Finance & Treasurer is authorized to amend the installment due dates accordingly.

6. **THAT** the Treasurer shall mail or email the notice specifying the amount of taxes payable by any person liable for taxes addressed to them at their place of residence, or business as shown on the latest assessment roll, or other location as may be requested by the person from time to time.
7. **THAT** taxes are payable at the Township of King Municipal Offices, by mail, through the Township's pre-authorized debit (PAD) payment program, or through any participating chartered bank or financial institution in Canada.
8. **THAT** as provided in Section 345 of the *Municipal Act, 2001*, if the taxes or any class or installment thereof so levied in accordance with this by-law remain unpaid on the due date, a penalty of one and one quarter per cent (1.25%) of the unpaid taxes may be levied on the first day of default and shall be levied on the first day of the next calendar month following the due date and a further one and one quarter per cent (1.25%) of the taxes remaining unpaid shall be levied on the first day of each calendar month thereafter for so long as there are taxes remaining unpaid.

9. **THAT** Schedule "A" attached hereto shall form part of this by-law.

**READ** a **FIRST** and **SECOND** time this 29th day of May, 2023

**READ** a **THIRD** time and **FINALLY PASSED** this 29th day of May, 2023

  
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Steve Pellegrini, Mayor  
  
  
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Denhy Timm, Clerk

*(Reference: Report # FIN-2023-16)*





By-Law #2023-053

Schedule A

Description	Tax Category	Tax Ratios	Township Rate	Region Rate	Education Rate	Total Rate
Taxable						
Residential	R T	1.0000	0.00327122	0.00348892	0.00153000	0.00829014
Multi-Residential	M T	1.0000	0.00327122	0.00348892	0.00153000	0.00829014
Managed Forests	T T	0.2500	0.00081781	0.00087223	0.00038250	0.00207254
Farm	F T	0.2500	0.00081781	0.00087223	0.00038250	0.00207254
Commercial-small scale farm 1	C 0	1.3321	0.00435759	0.00464759	0.00880000	0.01780518
Commercial-small scale farm 2	C 7	1.3321	0.00435759	0.00464759	0.00880000	0.01780518
Commercial	C T	1.3321	0.00435759	0.00464759	0.00880000	0.01780518
Commercial-excess land	C U	0.9325	0.00305031	0.00325331	0.00880000	0.01510362
Commercial-vacant land	C X	0.9325	0.00305031	0.00325331	0.00880000	0.01510362
Parking Lot	G T	1.3321	0.00435759	0.00464759	0.00880000	0.01780518
Industrial-small scale farm 1	I 0	1.6432	0.00537527	0.00573299	0.00880000	0.01990826
Industrial-small scale farm 2	I 7	1.6432	0.00537527	0.00573299	0.00880000	0.01990826
Industrial	I T	1.6432	0.00537527	0.00573299	0.00880000	0.01990826
Industrial-excess land	I U	1.0681	0.00349392	0.00372645	0.00880000	0.01602037
Industrial-vacant land	I X	1.0681	0.00349392	0.00372645	0.00880000	0.01602037
Large Industrial	L T	1.6432	0.00537527	0.00573299	0.00880000	0.01990826
Large Industrial-excess land	L U	1.0681	0.00349392	0.00372645	0.00880000	0.01602037
Pipeline	P T	0.9190	0.00300625	0.00320632	0.00880000	0.01501257
Shopping Centre	S T	1.3321	0.00435759	0.00464759	0.00880000	0.01780518
Shopping Centre-excess land	S U	0.9325	0.00305031	0.00325331	0.00880000	0.01510362
Payment In Lieu						
Residential	R G	1.0000	0.00327122	0.00348892	0.00000000	0.00676014
Commercial-full	C F	1.3321	0.00435759	0.00464759	0.00880000	0.01780518
Commercial-general	C G	1.3321	0.00435759	0.00464759	0.00000000	0.00900518
Commercial-tenant of province	C P	1.3321	0.00435759	0.00464759	0.00880000	0.01780518
Commercial-vacant land	C Z	0.9325	0.00305031	0.00325331	0.00000000	0.00630362
Farm-tenant of province	F P	0.2500	0.00081781	0.00087223	0.00038250	0.00207254
Landfill	H F	1.1000	0.00359834	0.00369554	0.00528649	0.01258037
Industrial-vacant land	I Z	1.0681	0.00349392	0.00372645	0.00000000	0.00722037
Industrial	I H	1.6432	0.00537527	0.00573299	0.00880000	0.01990826
Industrial-excess land	I K	1.0681	0.00349392	0.00372645	0.00880000	0.01602037
Utility Transmission (\$/acre)	U H		\$ 414.91	\$ 419.11	\$ 1,208.66	\$ 2,042.68
Railway Right of Way (\$/acre)	W G		\$ 310.60	\$ 313.73		\$ 624.33
Seneca (per student)			\$ 37.31	\$ 37.69		\$ 75.00