THE CORPORATION OF THE TOWNSHIP OF MANITOUWADGE

BYLAW NO. 2025-21

Being a Bylaw to provide for the adoption of the tax rates and to further provide for penalty and interest in default of payment thereof for 2025.

WHEREAS Section 312 of the Municipal Act, 2001, S.O. 2001, c.25 (hereafter referred to as the "*Act*"), provides that Council of a local municipality shall each year pass a bylaw levying a separate tax rate on the assessment in each property class; and,

WHEREAS Section 307 and 308 of the *Act*, require tax rates to be established in the same proportion to tax ratios; and,

WHEREAS the 2025 levy for general purposes is Four Million, Ninety-Two Thousand, Six Hundred and Sixty-One Dollars, and Seventy-Five Cents ($4,092,661.75);

NOW THEREFORE the Council of The Corporation of the Township of Manitouwadge enacts as follows:

1. That the tax rates for 2025 for municipal and education purposes are set as follows in Schedule "A": attached hereto and forming part of this bylaw.

2. Pursuant to Section 345(1) and 345(2) of the *Act*, the Council of The Corporation of the Township of Manitouwadge hereby authorizes the Treasurer to add, as a penalty for non-payment of taxes, a rate of one and one-quarter (1 ¼%) per cent on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after the thirty-first (31) day of December in the year in which the taxes where levied including properties covered by the Extra-Territorial Act.

3. Pursuant to Section 345(3) of the *Act*, the Council of The Corporation of the Township of Manitouwadge hereby authorizes the Treasurer to add to the amount of all taxes due and unpaid, interest at the rate of one and one-quarter (1 ¼%) per cent from the thirty-first (31) day of December in the year in which the taxes were levied until the taxes are paid including properties covered by the Extra-Territorial Act.

4. The Treasurer, not later than twenty-one (21) days prior to the date that the taxes payable hereunder are due, shall mail, or cause to be mailed, to the address of the residents or place of business of each person taxed, a notice specifying the amount of the taxes payable by him or her pursuant to this Bylaw, the date of which they are to be paid to avoid penalty, and the particulars of the penalties imposed by this Bylaw for late payment.

5. Taxes shall be payable to The Corporation of the Township of Manitouwadge and shall be paid to the Treasurer at the Municipal Office in Manitouwadge, Ontario.

6. The dates for payment of taxes on capped properties (namely commercial, industrial and multi-residential properties, and all sub-classes thereof) authorized by this by-law for the General and Education Purpose Tax Levy and other assessments and rates shall be set by the Treasurer within the legislated guidelines.

7. Pursuant to Section 347 of the *Act*, the Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt of such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectible under Sections 345(1) and 345(2) in respect of non-payment of any taxes of any class of taxes or of any instalment thereof.

8. That Bylaw 2024-36 is hereby repealed.

9. This Bylaw shall come into force and take effect immediately following final passing.

READ A FIRST AND SECOND TIME this 30th day of July, 2025 and
READ A THIRD TIME AND FINALLY ENACTED this 30th day of July, 2025.

Mayor Jim Moffat

Joleen Keough, Clerk

Schedule "A" to By-law # 2025-27
Tax Rates for 2025

MANITOUWADGE

	Municipal Tax Rate	Education Tax Rate	Total Tax Rate
Residential	7.176051%	0.153000%	7.329051%
Multi- Residential	7.893656%	0.153000%	8.046656%
Commercial	7.893656%	0.880000%	8.773656%
Commercial Vacant/Excess Land	5.525559%	0.880000%	6.405559%
Industrial	7.893656%	0.880000%	8.773656%
Industrial Vacant/Excess Land	5.130877%	0.880000%	6.010877%
Large Industrial	7.893656%	0.880000%	8.773656%
Large Industrial Vacant/Excess Land	5.130877%	0.880000%	6.010877%