

The Corporation of the City of Temiskaming Shores

By-law No. 2025-043

**Being a by-law to provide for the adoption of 2025 tax rates
for municipal and school purposes and to further provide
penalty and interest for payment in default**

Whereas as per Section 290(1) of the Municipal Act, S.O. 2001, c.25, as amended, Council for the City of Temiskaming Shores adopted the 2025 Municipal Budget in principle on December 17, 2024 which included estimates of all sums required during the year for the purposes of the municipality; and

Whereas as per Section 307 (2) (b) of the Municipal Act, S.O. 2001, c.25, as amended, the tax rates and the rates to raise the fees or charges shall be in the same proportion to each other as the tax ratios established under Section 308 for the property classes are to each other; and

Whereas as per Section 308 (3) of the Municipal Act, S.O. 2001, c.25, as amended, the tax ratios are the ratios that the tax rate for each property class must be to the tax rate for the residential/farm property class where the residential/farm property class tax ratio is 1 and, despite this section, the tax ratio for the farmlands property class and the managed forests property class prescribed under the Assessment Act; and

Whereas as per Section 312 (2) of the Municipal Act, S.O. 2001, c.25, as amended, provides that for the purposes of raising the general local municipal levy, the council of a local municipality shall, after the adoption of estimates for the 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 as per Section 345(1) of the Municipal Act S.O. 2001, c.25, as amended, a municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date; and

Whereas Council has set tax ratios under the authority of By-law No. 2025-042 as adopted on April 29, 2025; and

Whereas the 2025 levy for municipal purposes is \$15,867,656; and

Whereas certain education rates are provided in various regulations and commercial and industrial education amounts have been requisitioned by the Province; and

Whereas Council considered Administrative Report No. CS-016-2025 at the April 29, 2025 Committee of the Whole meeting, and directed staff to prepare the necessary by-laws utilizing the 2025 Tax Rates, Water/Sewer Rates and Special Tax Levy under the Solid Waste Management Program for consideration at the April 29, 2025 Special Council meeting.


Now therefore the Council of The Corporation of the City of Temiskaming Shores hereby enacts as follows:

1. That the tax rates for 2025 for municipal and education purposes be hereby set as per Schedule "A" hereto attached and forming part of this by-law;
2. That all charges shall be added to the tax roll and shall become due and payable in two (2) instalments as follows:


50% of the final levy for all classes shall become due and payable on the 15th day of July, 2025;

50% of the final levy for all classes shall become due and payable on the 15th day of September, 2025;
3. That non-payment of the amount, as noted, on the dates stated in accordance with the by-law constitutes default and that all taxes of the levy which are in default after the noted due dates shall be added a penalty of 1.25% per month, until December 31st, 2025; and
4. That all taxes unpaid as of December 31, 2025 shall be added a penalty at the rate of 1.25% per month for each month or fraction thereof in which the arrears continue.

Read a first, second and third time and finally passed this 29th day of April, 2025.



Mayor



Clerk

Schedule "A" to By-law 2025-043

General Tax Rates			
	Municipal	Education	Total
Residential	0.0125706	0.0015300	0.0141006
Multi - Residential	0.0268728	0.0015300	0.0284028
New Multi-Residential	0.0125706	0.0015300	0.0141006
Commercial Occupied	0.0247444	0.0088000	0.0335444
Commercial Excess/Vacant Land	0.0247444	0.0088000	0.0335444
Commercial – Retained	0.0247444	0.0098000	0.0345444
Commercial Excess/Vacant Land - Retained	0.0247444	0.0098000	0.0345444
Industrial Occupied	0.0280262	0.0088000	0.0368262
Industrial Excess/Vacant Land	0.0280262	0.0088000	0.0368262
Industrial – Retained	0.0280262	0.0098000	0.0378262
Industrial Excess/Vacant Land – Retained	0.0280262	0.0098000	0.0378262
Aggregate Extraction	0.0233867	0.0051100	0.0284967
Landfill	0.0449274	0.0088000	0.0537274
Landfill – Retained	0.0449274	0.0098000	0.0547274
Pipelines	0.0113826	0.0080992	0.0194818
Farmland	0.0031427	0.0003825	0.0035252
Managed Forest	0.0031427	0.0003825	0.0035252
New Liskeard Business Improvement Area			0.0016662