

MUNICIPALITY OF CENTRAL MANITOULIN

BY-LAW 2025-05

BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED, CONFIRM THE TAX RATIOS TO BE USED AND APPLY THE RATES OF TAXATION FOR 2025.

WHEREAS the Council of the Municipality of Central Manitoulin has, in accordance with the Municipal Act R.S.O. 2001, S.O. 2001 chapter 25, as amended, considered the estimates of the Municipality and of the Boards and Commissions of the Municipality for the year 2025.

NOW THEREFORE the Council of the Municipality of Central Manitoulin enacts as follows:

That the estimates as shown in Final Budget of January 30, 2025 as attached and;

- 1) That the following tax ratios with subclass reduction factors calculated to be used pursuant to Ontario Regulation 400/98:

Multi-residential:1.00000

Commercial:1.03080

Commercial Vacant:0.72160

Farm:0.25000

Industrial:1.20240

Industrial: vacant land0.78140

Landfill0.76196

Managed Forest0.25000
- and;
- 2) That final tax rates and levies for municipal purposes are hereby imposed upon the whole of the assessment for real property of the following assessment classes according to the assessment roll for 2025 as returned:

RTC/ RTQ	SUPP	CLASS	ASSESSMENT	TAX RATIO	MUNICIPAL TAX RATE	MUNICIPAL TAX LEVY
CF	NO	Commercial PIL No Support	987,000.00	1.0308	0.01500148	14,806.46
CG	NO	Commercial PIL General	438,000.00	1.0308	0.01500148	6,570.65
CT	NO	Commercial Taxable No Support	18,316,158.00	1.0308	0.01500148	274,769.53
CU	NO	Commercial Excess Land No Support	39,400.00	0.72156	0.01050104	413.74
CX	NO	Commercial Vacant Land No Support	44,000.00	0.72156	0.01050104	462.05
E	NO	Exempt	20,866,229.00	0.0000	0.00000000	-
FT	EP	Farmland Taxable English Public	50,456,700.00	0.2500	0.00363831	183,577.15
HF	NO	Landfill PIL Full No Support	122,000.00	0.7620	0.01108895	1,352.85
IJ	NO	Industrial Vacant PIL No Support	18,400.00	0.78137	0.01137139	209.23
IT	NO	Industrial Taxable No Support	1,302,900.00	1.2021	0.01749445	22,793.52
IU	NO	Industrial Excess Land No Support	31,200.00	0.78137	0.01137139	354.79
IX	NO	Industrial Vacant No Support		0.78137	0.01137139	-
JT	NO	Industrial (New Construction), Taxable, No Supp		1.2021	0.01137139	-
JU	NO	Industrial (New Construction) Excess Land No Supp	-	0.78137	0.01749445	-
JX	NO	Industrial (New Construction) Vacant No Supp	-	0.78137	0.01137139	-
MT	EP	Mutli Residential English Public		1.0000	0.01137139	-
MT	ES	Mutli Residential English Separate	1,848,000.00	1.0000	0.01455324	26,894.39
NT	EP	Mutli Residential (New) English Public	-	1.0000	0.01455324	-
RF	EP	Residential PIL English Public	104,000.00	1.0000	0.01455324	1,513.54
RG	NO	Residential PIL General No Support	295,300.00	1.0000	0.01455324	4,297.57
RP	NO	Residential PIL Tenant English Public	7,300.00	1.0000	0.01455324	106.24
RT	EP	Residential Taxable English Public	378,176,063.00	1.0000	0.01455324	5,503,688.04
RT	FP	Residential Taxable French Public	1,937,550.00	1.0000	0.01455324	28,197.64
RT	FS	Residential Taxable French Separate	-	1.0000	0.01455324	-
TT	EP	Managed Forest English Public	12,894,300.00	0.2500	0.00363831	46,913.47
TT	FP	Managed Forest Taxable French Public	59,100.00	0.2500	0.00363831	215.02
VT	NO	AGGREGATE EXTRACTION	76,800.00	1.0308	0.01500148	1,152.11
XT	NO	Commercial (New) Taxable No Support	-	1.0308	0.01500148	-
XU	NO	Commercial (New) Excess Land No Support	-	0.72156	0.01050104	-
XX	NO	Commercial (New) Vacant Land No Support		0.72156	0.01050104	-
			488,020,400.00			6,118,288.00

- 3) That final tax rates and levies for education purposes, as per Ontario Regulations 78/06 and amending Ontario Regulations 400/98, 115/04, 98/06 and subject to any specific PIL sharing, be hereby imposed upon the whole of the assessment for real property of the following assessment classes according to the 2025 assessment roll as returned:

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RTC/ RTQ	SUPP	CLASS	ASSESSMENT	TAX RATIO	EDUCATION TAX RATE	EDUCATION TAX LEVY
CF	NO	Commercial PIL No Support	987,000.00	1.031	0.00688	6,792.20
CG	NO	Commercial PIL General	438,000.00	1.031	0.00000	-
CT	NO	Commercial Taxable No Support	18,316,158.00	1.031	0.00688	126,045.57
CU	NO	Commercial Excess Land No Support	39,400.00	0.722	0.00688	271.14
CX	NO	Commercial Vacant Land No Support	44,000.00	0.722	0.00688	302.79
E	NO	Exempt	20,866,229.00	0	0.00000	-
FT	EP	Farmland Taxable English Public	50,456,700.00	0.2500	0.00038	19,299.69
HF	NO	Landfill PIL Full No Support	122,000.00	0.7620	0.00507	618.17
IJ	NO	Industrial Vacant PIL No Support	18,400.00	0.781	0.00880	161.92
IT	NO	Industrial Taxable No Support	1,302,900.00	1.202	0.00880	11,465.52
IU	NO	Industrial Excess Land No Support	31,200.00	0.781	0.00880	274.56
IX	NO	Industrial Vacant No Support		0.781	0.00880	-
JT	NO	Industrial (New Construction), Taxable, No Su		1.202	0.00880	-
JU	NO	Industrial (New Construction) Excess Land No Su	-	0.781	0.00880	-
JX	NO	Industrial (New Construction) Vacant No Support	-	0.781	0.00880	-
MT	EP	Mutli Residential English Public		1.0000	0.00153	-
MT	ES	Mutli Residential English Separate	1,848,000.00	1.0000	0.00153	2,827.44
NT	EP	Mutli Residential (New) English Public	-	1.0000	0.00153	-
RF	EP	Residential PIL English Public	104,000.00	1.0000	0.00153	159.12
RG	NO	Residential PIL General No Support	295,300.00	1.0000	0.00000	-
RP	NO	Residential PIL Tenant English Public	7,300.00	1.0000	0.00153	11.17
RT	EP	Residential Taxable English Public	378,176,063.00	1.0000	0.00153	578,609.38
RT	FP	Residential Taxable French Public	1,937,550.00	1.0000	0.00153	2,964.45
RT	FS	Residential Taxable French Separate	-	1.0000	0.00153	-
TT	EP	Managed Forest English Public	12,894,300.00	0.2500	0.00038	4,932.07
TT	FP	Managed Forest Taxable French Public	59,100.00	0.2500	0.00038	22.61
VT	NO	AGGREGATE EXTRACTION	76,800.00	1.031	0.00688	528.51
XT	NO	Commercial (New) Taxable No Support	-	1.031	0.00688	-
XU	NO	Commercial (New) Excess Land No Support	-	0.722	0.00688	-
XX	NO	Commercial (New) Vacant Land No Support		0.722	0.00688	-
			488,020,400.00			755,286.30

- 4) That assessments for individual properties may be adjusted prior to the calculation of the final tax levy to reflect Assessment Review Board decisions with the understanding that this will alter the levy totals shown within this by-law but not the tax rates imposed, and;
- 5) That, where the sum of taxes, for which any person is chargeable, and upon any real property assessed as one parcel to the same owner, would according to the assessment thereon be less than forty dollars (\$40.00) the taxes shall be deemed to be \$40.00 (such being a minimum tax); and the difference between the amount calculated by applying the tax rate to the assessment and the minimum tax shall form part of the general funds of the municipality, and;
- 6) That the tax notices shall be mailed out prior to August 5th, 2025 and shall be due and payable in two installments as follows:

First Installment - August 29st, 2025 - 35% of total levy.
Final Installment - October 31th, 2025 - 65% of total levy.
- 7) That there shall be imposed a penalty for non-payment of installments of taxes at a rate of 1.25% per month on all taxes unpaid on the first day following the installment due date and on the first day of each month thereafter until paid in full, and;
- 8) That on all other taxes in default on January 1st, 2025, interest shall be added at the rate of 1.25% per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded, and;
- 9) That penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had been originally imposed and shall form part of the unpaid final levy, and;

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- 10) That the Tax Collector is hereby authorized to mail or cause to be mailed the notice of the taxes due to the address of the residence or business of the person as indicated on the last revised assessment roll, and;
- 11) That taxes are payable at the Municipality of Central Manitoulin, Box 420, Mindemoya, Ontario, P0P 1S0, and;
- 12) That the tax collector and treasurer are hereby authorized to accept part payment from time to time on account of any taxes due, and;
- 13) This by-law shall come into effect on the date of the final reading thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 27th DAY February, 2025

Mayor – Richard Stephens

CAO/Clerk – Denise Deforge

I, _____, Clerk of the Municipality of Central Manitoulin, do hereby certify that the foregoing is a true copy of By-Law #2025-05, which was passed by the Municipality of Central Manitoulin Council on the 27th day of February, 2025.

Clerk