

THE CORPORATION OF THE TOWSHIP OF ST. JOSEPH

BY-LAW 2024-20

A By-Law to Set the Rates of Taxation for the Year 2024

WHEREAS pursuant to section 9 of the *Municipal Act*, 2001, S.O. 2001, c.25, as amended, a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

WHEREAS pursuant to section 8(1) of the *Municipal Act*, the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate to enhance the municipality's ability to respond to municipal issues; and

WHEREAS Council passed By-law No. 2024-01 in accordance with section 308(5) of the *Municipal Act* which established the Tax Ratios to be used by the Township; and


WHEREAS Tax Rates to be used by single-tier municipalities to determine the amount of taxes to be raised for the Education Levy have been set by the Province;

NOW THEREFORE be it hereby enacted by the Council of The Corporation of The Township of St. Joseph as follows:


1. That, for the year 2024, the estimate of all sums required for municipal purposes is as set forth in Schedule "A" as attached hereto and forming part of this By-law.
2. That for the year 2024, there shall be levied and collected upon the assessments in each property class, the rates of taxation as contained in Schedule "B" as attached hereto and forming part of this By-law.
3. In calculating the 2024 taxes as authorized herein, the Treasurer shall reduce the taxes by the interim amount billed as per Section 312 of the *Municipal Act*. The balance of the property taxes shall become due in one installment payable August 31, 2024.
4. A penalty shall be imposed for nonpayment of taxes on the due date, at the rate of 1.25% of the amount due on the first day of default and on the first day of each calendar month thereafter in which default continues.
5. After December 31, 2024, the Treasurer shall add interest at the rate of 1.25% per month on all taxes due and unpaid.

6. The Treasurer is hereby instructed to mail, or cause to be mailed, the notices of taxes due to the address of the residence or place of business of the person to whom such a notice is required to be given, as it appears in the last revised Assessment Roll for The Township of St Joseph.
7. Taxes shall be payable to The Corporation of The Township of St. Joseph at 1669 Arthur St, Box 187, Richards Landing, ON, P0R 1J0 or through internet or telephone banking with most Credit Unions and Chartered Banks.
8. The Treasurer may accept part payment on account of any taxes due from time to time, and apply such payments to outstanding balances.
9. The Treasurer is hereby authorized to adjust the billing schedule if required in order to comply with Provincial legislation or regulations which may be received subsequent to the passing of the By-law.
10. That this By-law shall take effect on the date of passing.

Passed in Open Council on May 15, 2024.



Joseph Wildman
Mayor



Michelle Pearce
Deputy Clerk/Treasurer



Township of St. Joseph
2024 Approved Budget
Schedule A to By-Law 2024-20

	TOWNSHIP (EXCLUDING WATER AND SEWER)	WATER AND SEWER SERVICES	TOTAL
REVENUE			
Tax Levy	2,383,020		2,383,020
Payments In Lieu of Taxes	15,604		15,604
Government Grants (Provincial)	1,943,926		1,943,926
Government Grants (Federal)	215,253		215,253
Other Municipalities	64,596		64,596
User fees and Service Charges	317,520	248,859	566,379
Licences, Permits and Rents	66,350		66,350
Interest, Fines and Penalties	36,000	1,513	37,513
Investment Income	144,000		144,000
Other Revenue	110,060		110,060
TOTAL REVENUE	5,296,329	250,372	5,546,701
EXPENSES			
General Government	-		-
External Transfers	872,406		872,406
Council	37,335		37,335
Administration	633,229		633,229
Fire Department	165,119		165,119
Emergency Planning	12,440		12,440
Policing	216,197		216,197
Protection to Persons and Property	33,630		33,630
Public Works	967,818		967,818
Landfill Site	148,851		148,851
Recreation and Healthy Living	169,822		169,822
Parks	63,442		63,442
Marina	387,922		387,922
Seniors and Persons with a Disability Services	515,452		515,452
PSW Pilot Program	322,610		322,610
Planning and Economic Development	63,990		63,990
Other Cultural	11,841		11,841
Museum Board	19,258		19,258
Cemetery Board	14,300		14,300
Library Board	45,053		45,053
Planning Board	7,969		7,969
Water and Sewer	-	258,372	258,372
TOTAL EXPENSES	4,708,683	258,372	4,967,055
REVENUE LESS EXPENSES	587,646	(8,000)	579,646

	TOWNSHIP (EXCLUDING WATER AND SEWER)	WATER AND SEWER SERVICES	TOTAL
LESS: TANGIBLE CAPITAL ASSETS			
Capital Projects			
Fire Dept - Bunker Gear	(10,000)		(10,000)
Public Works - Sailors Encampment Drive Paving	(90,000)		(90,000)
Public Works - Canoe Point Road Surface Treatment	(170,000)		(170,000)
Public Works - Lewellyn Street Asphalt	(227,000)		(227,000)
Public Works - Ditching Bucket for Excavator	(10,000)		(10,000)
Public Works - Dump Trailer	(20,000)		(20,000)
Public Works - Tractor (Net of Trade In)	(110,600)		(110,600)
Landfill - Final Costs for Ramp for Metal Recycling Bin	(1,500)		(1,500)
Parks - Centennial Grounds Improvements	(56,275)		(56,275)
Parks - WI Pickleball Court and Park Upgrades	(194,930)		(194,930)
Parks - WI Park Fitness Equipment	(19,146)		(19,146)
Marina - Floating Docks	(14,000)		(14,000)
Sewer Collection - Lift Station Pump Installation		(28,947)	(28,947)
Sewer Collection - Treatment Plant Equalization Pump Installation		(15,000)	(15,000)
Water Treatment - Pressure Tank Installation		(14,910)	(14,910)
Water Treatment - Valve Replacement		(22,000)	(22,000)
Total Capital Projects	(923,451)	(80,857)	(1,004,308)
Amortization	516,710	-	516,710
TOTAL TANGIBLE CAPITAL ASSETS	(406,741)	(80,857)	(487,598)
LESS: TRANSFERS TO RESERVES AND RESERVE FUNDS			
Capital Replacement Reserve Fund (Amortization)	(516,710)		(516,710)
Capital Replacement Reserve Fund (Other Transfers)	(13,633)		(13,633)
Investment Income Transfer to Capital Replacement Reserve Fund	(30,000)		(30,000)
Election Reserve	(3,400)		(3,400)
Landfill Reserve	(10,000)		(10,000)
Parks and Recreation Reserve	(5,000)		(5,000)
PIL Transfers to Reserves	(11,474)		(11,474)
TOTAL TRANSFERS TO RESERVES AND RESERVE FUNDS	(590,217)	-	(590,217)
ADD: TRANSFERS FROM RESERVES AND RESERVE FUNDS			
Capital Replacement Reserve Fund	288,107	50,334	338,442
Parks and Recreation Reserve Fund	3,428		3,428
Working Reserve	34,032		34,032
Administration Reserve	20,000		20,000
Fire Reserve	-		-
Roads Improvement Reserve	40,000		40,000
Landfill Reserve	6,000		6,000
Parks and Recreation Reserve	17,744		17,744
Sewer Services Reserve	-	6,621	6,621
Water Services Reserve	-	31,902	31,902
TOTAL TRANSFERS FROM RESERVES AND RESERVE FUNDS	409,312	88,857	498,169
NET SURPLUS / DEFICIT	-	-	-



TOWNSHIP OF ST JOSEPH 2024 Tax Rates

Schedule B to By-Law 2024 - 20

Property Class	Assessment	Municipal Rate	Education Rate	Combined Tax Rate	Municipal Tax Rate Increase from 2023
1. Residential/Farm	RT 216,397,800	0.01065133	0.00153000	0.01218133	2.4%
2. Multi-Residential	MT 328,000	0.01065133	0.00153000	0.01218133	
New Multi-Residential	NT 354,000	0.01065133	0.00153000	0.01218133	
3. Commercial Occupied	CT 3,448,600	0.01171646	0.00770563	0.01942209	
Commercial Vacant Land	CX -	0.00820152	0.00770563	0.01590715	
Commercial Excess Land	CU 38,000	0.00820152	0.00770563	0.01590715	
4. Industrial Occupied	IT 426,200	0.01171646	0.00880000	0.02051646	
Industrial Excess Land	IU -	0.00761570	0.00880000	0.01641570	
Industrial Vacant Land	IX -	0.00761570	0.00880000	0.01641570	
5. Farmlands Taxable	FT 9,300,700	0.00266283	0.00038250	0.00304533	
6. Managed Forests Taxable	TT 133,100	0.00266283	0.00038250	0.00304533	
	230,426,400				

Tax Levy	Assessment	Municipal Levy	Education Levy	Total Levy	Municipal Levy Increase from 2023
1. Residential/Farm	RT 216,397,800 \$	2,304,924 \$	331,089 \$	2,636,013 \$	3.4%
2. Multi-Residential	MT 328,000 \$	3,494 \$	502 \$	3,996 \$	
New Multi-Residential	NT 354,000 \$	3,771 \$	542 \$	4,313 \$	
3. Commercial Occupied	CT 3,448,600 \$	40,405 \$	26,574 \$	66,979 \$	
Vacant Land	CX - \$	- \$	- \$	- \$	
Excess Land	CU 38,000 \$	312 \$	293 \$	605 \$	
4. Industrial Occupied	IT 426,200 \$	4,994 \$	3,751 \$	8,745 \$	
Excess Land	IU - \$	- \$	- \$	- \$	
Vacant Land	IX - \$	- \$	- \$	- \$	
5. Farmlands Taxable	FT 9,300,700 \$	24,766 \$	3,558 \$	28,324 \$	
6. Managed Forests Taxable	TT 133,100 \$	354 \$	51 \$	405 \$	
	230,426,400 \$	2,383,020 \$	366,358 \$	2,749,378 \$	

Where Tax Dollars are being Spent (Education included)

