

The Corporation of the Town of Saugeen Shores

By-law 01 - 2025

Being a By-law to adopt the Municipal Budget and to provide for the final tax levy and collection of rates and levies for the Town for the year 2025 and to provide for the mailing of notices demanding payment of taxes for the year 2025 and to provide for penalty and interest

Whereas Section 312 of the *Municipal Act, 2001*, S.O. 2001, c. 25 provides that for purposes of raising the general local municipality levy, 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 of the said Act requires the rates to be set so that, when they are levied on the applicable assessment rateable for local municipality purposes, an amount equal to the general local municipality levy is raised; and

Whereas Section 312 of the said Act requires that the rates on the different classes of property must 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 the rateable property of the Town of Saugeen Shores according to the last revised Assessment Roll amounts to 3,262,922,309 made up as follows:

Residential and Farm	2,850,428,801
Multi-Residential	77,355,600
Commercial - Shared PIL	111,600
Commercial - Occupied	176,280,391
Commercial - Shopping Centre	5,766,217
Commercial - New Construction	-
Commercial - Excess Land	801,100
Commercial - Vacant Land	3,585,000
Commercial - Small Scale On Farm	29,900
Industrial - Shared PIL	155,800
Industrial - Occupied	2,779,900
Industrial - New Construction	-
Industrial - Excess Land	-
Industrial - Vacant land	-
Pipeline	6,325,000
Farmland	132,620,900
Managed Forest	4,413,700
Aggregate Extraction (New – 2025)	2,268,400
Landfill - Shared PIL	-
Total	3,262,922,309

Whereas estimates have been prepared showing the following sums to be raised for the lawful municipal purposes of the Corporation of the Town of Saugeen Shores for the year 2025 as follows:

General (Municipal) Purposes	\$25,482,407
Port Elgin Business Improvement Area	\$66,000
Southampton Business Improvement Area	\$58,700

TOTAL	\$25,607,107
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Now Therefore Be It Resolved that the Council of the Town of Saugeen Shores hereby enacts as follows:

1. That the Council of the Corporation of the Town of Saugeen Shores approve the Tax Rates as follows:

Tax Class	Municipal
Residential and Farm	0.00794520
Multi-Residential	0.00794520
Commercial - Shared PIL	0.00979722
Commercial - Occupied	0.00979722
Commercial - Shopping Centre	0.00979722
Commercial - New Construction	0.00979722
Commercial - Excess Land	0.00979722
Commercial - Vacant Land	0.00979722
Commercial - Small Scale On Farm	0.00979722
Industrial - Shared PIL	0.01388582
Industrial - Occupied	0.01388582
Industrial - New Construction	0.01388582
Industrial - Excess Land	0.01388582
Industrial - Vacant land	0.01388582
Pipeline	0.00807550
Farmland	0.00198630
Managed Forest	0.00198630
Aggregate Extraction (New – 2025)	0.01129898
Landfill - Shared PIL	0.00972448

2. There shall be levied and collected upon the assessable lands and buildings within the Corporation of Town of Saugeen Shores, Southampton Ward, as set out in By-law 78-2014, rates for the year 2025 with the Southampton Business Improvement Area levy being subject to setting out a minimum levy of 0.511% per year and a maximum levy of 2.215% per year of the Board's Annual budget.
3. There shall be a special local municipal levy identified as a Waste Management Fixed Fee in the amount of \$65.37 that shall be applied to every assessable property in the Corporation of the Town of Saugeen Shores.
4. There shall be a special local municipal levy identified as a Police Building Capital Charge Fee in the amount of \$45.00 that shall be applied to every assessable property in the Corporation of the Town of Saugeen Shores.
5. An Interim Tax Levy shall be imposed and levied based on the Assessment Roll for taxation in the current year.

6. The interim amount levied on a property shall not exceed 50 percent (50%) of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
7. For the purposes of calculating the total amount of taxes for the previous year, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the Assessment Roll or Collector's Roll, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year.
8. The said Interim Tax Levy shall become due and payable in two (2) installments as follows:
 - Fifty percent, (50%), of the Interim Tax Levy shall become due and payable on Thursday, February 20, 2025; and
 - Fifty percent, (50%), of the Interim Tax Levy shall become due and payable on Thursday, May 22, 2025.
9. That the amount of taxes levied pursuant to this By-law on each assessment shall be reduced by the amount of the Interim Levy for 2025 and the balance shall be divided into two equal amounts and the first installment shall be due and payable on or before the 21st day of August 2025, and the second installment shall be due and payable on or before the 20th day of November 2025. If not paid on or before the due dates, penalty shall be added.
10. That penalty will be charged after the dates named for payment at the rate of one and one-quarter percent on the first day of default, and that statutory interest of one and one-quarter percent will be charged on all unpaid taxes on the first day of each month, in addition to the above penalty.
11. That the Treasurer of the Town of Saugeen Shores shall make out all tax notices for the payment of the said taxes and shall deliver or mail each tax notice to the address of each taxpayer at the last known address recorded in the last revised Assessment Rolls for the Town of Saugeen Shores no later than 21 days prior to the first installment of the tax bill.
12. That the Tax Collector shall proceed to collect the amount to be raised by this By-law, together with all other sums on the Tax Roll in the manner as set forth in the Assessment Act and the Municipal Act and all other By-laws in force in this municipality.
13. That this By-law shall come into force and take effect on the final passing thereof.

Read, passed, and sealed this 6th day of January, 2025.

Luke Charbonneau, Mayor

Dawn Mittelholtz, Clerk