

THE CORPORATION OF THE TOWNSHIP OF JOLY

**BYLAW NUMBER 2025-023**

**BEING A BY-LAW TO ESTABLISH TAX RATIOS FOR THE 2025 TAXATION YEAR**

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**Legal Authority**

**Scope of Powers**

Section 8(1) of the *Municipal Act*, 2001, S.O. 2001, c.25, ("*Municipal Act*") as amended, provides that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to enable them to govern their affairs as they consider appropriate, and to enhance their ability to respond to municipal issues.

**Powers of a Natural Person**

Section 9 of the *Municipal Act* provides that 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.

**Powers Exercised by Council**

Section 5(1) of the *Municipal Act* provides that the powers of a municipality shall be exercised by its Council

**Powers Exercised by By-law**

Section 5(3) of the *Municipal Act* provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by bylaw unless the municipality is specifically authorized to do otherwise.

**Establishment of Tax Ratios**

Section 308 of the *Municipal Act* provides that a municipality shall pass a bylaw in each year to establish the tax ratios for that year for the municipality.

Tax ratios are defined as the ratios that the tax rate for each property class must be to the tax rate for the residential property class where the residential property class tax ratio is 1.

**Property Classes**

In accordance with section 7 of the *Assessment Act*, R.S.O. 1990, c. A. 31 as amended, the Minister of Finance has prescribed certain property classes.

**Preamble**

For the Municipality to prepare tax rates for the 2025 taxation year tax ratios must first be established.

**Decision**

Council of the Corporation of the Township of Joly decides it in the best interest of the Corporation to establish tax ratios for the 2025 taxation year.

**Direction**

**NOW THEREFORE** the Council of the Corporation of the Township of Joly directs as follows:

1. That for the taxation year 2025, the tax ratios for all property classes shall be:

|                   |          | <b>Tax Ratio</b> |
|-------------------|----------|------------------|
| Residential       | Occupied | 1.000000         |
| Multi-residential | Occupied | 1.000000         |
| Commercial        | Occupied | 1.048600         |
| Industrial        | Occupied | 1.048600         |
| Pipelines         | Occupied | 0.250000         |
| Farm              | Occupied | 0.250000         |
| Managed Forests   | Occupied | 0.250000         |

2. That tax reduction for:
  - a. Vacant land and excess land subclasses in the commercial property class is 30% (Municipal Portion ONLY)
  - b. Vacant land and excess land subclasses in the industrial property class is 35% (Municipal Portion ONLY)
3. That this by-law shall come into force and effect force on the date of its final passing.

Read and adopted by Resolution 2025-000167 this 13<sup>th</sup> Day of May 2025.

Original Copy Signed

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Mayor, Brian McCabe

Original Copy Signed

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Municipal Administrator, Jennifer Martin