

THE CORPORATION OF THE TOWNSHIP OF JOLY

BYLAW NUMBER 2025-024
BEING A BY-LAW TO ADOPT THE 2025 ESTIMATES AND STRIKE TAX RATES
FOR 2025

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.

Yearly Budget

Section 290 of the *Municipal Act* provides that for each year, a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality.

Local Municipality Levies

Section 312(2) of the *Municipal Act* provides that for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a bylaw levying a separate tax rate, as specified in the bylaw, on the assessment in each property class in the local municipality rateable for local municipality purposes.

Section 312(6) of the *Municipal Act* requires that the tax rates on the different classes of properties 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.

Prescribed Subclass Reductions

Section 313 of the *Municipal Act* requires the tax rates that would be otherwise levied for municipal purposes for the subclasses under subsection 8(1) of the *Assessment Act* shall be reduced.

This applies to vacant land and excess land subclasses in the commercial and industrial property classes.

Preamble

Council agreed to a levy increase of four and nine tenths percent (4.9%) to offset inflationary cost increases and to not overburden ratepayers.

Estimates have been prepared to reflect an increase of \$43,016 over the 2024 municipal levy without impacting municipal service levels.

Council has established tax ratios in Bylaw 2025-023.

Decision

Council of the Corporation of the Municipality decides it in the best interest of the Corporation to adopt a municipal budget for 2025, to strike tax rates and to provide for the collection of property taxation for the 2025 operating year.

Direction

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

1. That for the estimates as set out in Schedule "A", be adopted and \$1,871,726.00 be levied therefore in the manner as set out hereinafter;
2. That the tax rates for the year 2025 for municipal purposes and for education purposes as set by the Province as per Schedule "B";
3. That Schedules "A" and "B" attached hereto form part of this Bylaw;
4. That the levy provided for in this Bylaw shall be reduced by the amount of the interim levy for 2025;
5. That for payments-in-lieu of taxes due to the Corporation of the Township of Joly, the actual amount due shall be based on the assessment roll and tax rates for the year 2025;

6. That the first installment of the final taxes shall become due and payable on the 22nd day of August and the second installment shall become due and payable on the 24th day of October;
7. That the Treasurer, no later than twenty-one (21) days prior to the date that the first installment is due, is hereby authorized to mail or cause to be mailed the notice of taxes due to the last known address of the residence or place of business of the persons to whom such notice is required to be given;
8. That all taxes are due and payable to the Township of Joly at the Joly Municipal Office;
9. That non-payment of the amount, as noted on the date stated in accordance with this Bylaw constitutes a default, a penalty of 1.25% per month shall be added to all taxes of the levy which are in default until December 31, 2025;
10. That on all 2025 taxes unpaid as of December 31, 2025, interest shall be added at the rate of 1.25% per month, for each month or fraction thereof in which the arrears continue; and
11. That this by-law shall come into force and effect force on the date of its final passing.

Read and adopted by Resolution 2025-00168 this 13th Day of May 2025.

Original Copy Signed

Mayor, Brian McCabe

Original Copy Signed

Municipal Administrator, Jennifer Martin

SCHEDULE A TO BYLAW 2025-024
2025 Municipal Estimates (Budget)

	Proposed
	2025
Expenses(Operational)	
General Government	\$ 371,400.00
Education	\$ 96,925.00
Protective Services	\$ 192,203.00
Transportation (Roads)	\$ 365,625.00
Environmental	\$ 26,300.00
Health & Social Services	\$ 107,374.00
Parks& Recreation	\$57 , 194 . 00
Planning& Development	\$ 37,396.00
Transfersto Reserves	\$ 3,658.00
Loans and Interest	\$ 1 3 7 , 0 7 3 . 0 0
SUBTOTAL	\$ 1,395,148
Capital Projects	\$ 476, 578
Total Expenditures	\$1 871,726.00
Revenue	
Taxation and Payments-In-Lieu	\$ 1,040,263
Grants & Funding	\$ 725,272
Licenses & Permits	\$ 7,150.00
Other Revenue	\$ 70,610.00
Transfer from Reserves	\$ 28,431.00
OpeningSurplus/Deficit (budget only)	
Total Revenue	\$ 1,871, 726.00
Surplus/ Deficit	\$ 0.00

SCHEDULE B TO BYLAW 2025-024
2025 Tax Rates By Property Class

		Municipal Tax Rate	Education Tax Rate	Total Tax Rate
Residential	Occupied	0.01456294	0.00153000	0.01609294
Multi-residential	Occupied	0.01456294	0.00153000	0.01609294
Commercial	Occupied	0.01527070	0.00810484	0.02337554
Commercial	Excess Land	0.01068949	0.00810484	0.01879433
Commercial	Vacant Land	0.01068949	0.00810484	0.01879433
Industrial	Occupied	0.01527070	0.00880000	0.02407070
Industrial	Excess Land	0.00992595	0.00880000	0.01872595
Industrial	Vacant Land	0.00992595	0.00880000	0.01872595
Pipelines	Occupied	0.00364074	0.00880000	0.01244074
Farm	Occupied	0.00364074	0.00038250	0.00402324
Managed Forests	Occupied	0.00364074	0.00038250	0.00402324