



THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA

BY-LAW NUMBER 2024-11

Being a by-law to adopt the tax rates for 2024 and Repeal By-law 2023-08

WHEREAS the Corporation of the Township of Dawn-Euphemia has prepared and adopted estimates of all cash requirements for the year for the purposes of the Municipality, pursuant to s.290 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended (hereinafter referred to as “The Act”);

AND WHEREAS the property assessment roll on which the 2024 taxes are to be levied has been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c.31, as amended;

AND WHEREAS for the purposes of raising the general local levy, s.312 of The Act requires the Council of a local municipality to pass a by-law, each year, 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 for the purposes of raising a special local levy, s.312 of The Act requires the Council of a local municipality to pass a by-law, each year, levying a separate tax rate as specified in the by-law on all or part of the assessment in each property class in the local municipality rateable for local municipal purposes;

AND WHEREAS the property classes have been prescribed under the Assessment Act, R.S.O. 1990 c.31, as amended, and Regulations thereto;

AND WHEREAS the County of Lambton has established tax rate reductions for prescribed property subclasses for the County and each lower tier municipality;

AND WHEREAS the County of Lambton has established tax ratios for each of the required, optional and sub-property classes for the County and each lower tier municipality;

AND WHEREAS the County of Lambton has adopted a levy on lower tier municipalities for the year 2024;

AND WHEREAS the Province of Ontario has enacted regulations establishing tax rates for school purposes;

AND WHEREAS the tax rates on the prescribed property classes and prescribed property subclasses have been calculated in accordance with the provisions of The Act;

NOW THEREFORE the Council of the Corporation of the Township of Dawn-Euphemia **ENACTS AS FOLLOWS;**

1. That the tax rates for the year 2024 shall be those as set out in Schedule 'B'.
2. That charges, fees, rates, and assessments imposed by the Township pursuant to provincial legislation or Township by-laws, as set out in Schedule 'D', be adopted and added to the Tax Collector's roll for 2024.
3. The taxes shall become due and payable in two instalments:
 - i. One-half (1/2) thereof on the last business day of September (excluding Provincial and Federal Holidays)
 - ii. One-half (1/2) thereof on the last business day of November (excluding Provincial and Federal Holidays)
4. A penalty shall be imposed for non-payment of taxes on the due date at the rate of 1.25% of the amount due and unpaid on the first day of default, and an additional penalty of 1.25% shall be added on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which taxes are levied.
5. The Treasurer is authorized to mail or cause to be mailed a notice specifying the amount of taxes payable to the address of the residence of the person indicated in the last revised assessment roll.
6. That the interest rate to be charged for tax relief granted pursuant to By-law No. 42 of 2001, as amended, of the County of Lambton Paragraph 17 be set at the same rate established for any outstanding taxes under Sections 5 or 6.
7. Failure to receive the aforesaid notice in advance of the date for payment of the levy or any instalment, does not affect the timing of default or the date from which interest shall be imposed.
8. The Treasurer may accept part payment on account of any taxes due, but such acceptance shall not affect penalty under Section 4 of this By-law.
9. For payments in lieu of taxes due to the Township, the actual amount shall be based on the assessment roll and the tax rates for the year.
10. For the railway rights-of-way taxes due to the Township, the actual amount due shall be based on the assessment roll and regulation 387/98 in accordance with the Regulations pursuant to The Act.
11. If any section or portion of this By-law or Schedules 'A', 'B', 'C' or 'D' is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Township of Dawn-Euphemia that all remaining sections and portions of this By-law and Schedules 'A', 'B', 'C' and 'D' continue in force and effect.
12. That Schedules 'A', 'B', 'C' and 'D' attached hereto shall form part of the by-law.
13. This by-law comes into force and takes effect on the passing thereof.
14. All by-laws and parts of by-laws inconsistent with this paragraph are hereby superseded.

Read a first, second, and third time and finally passed this 21st day of May, 2024.

Mayor

Clerk

Township of Dawn-Euphemia
2024 Budget
Schedule 'A' of Bylaw 11 of 2024
Inclusive of all non-cash expenditures

Budget 2024

Administration	Council	60,891
	Admin	538,307
	Operations	194,062
Fire	Admin	95,265
	Operations	163,580
Planning and Development	Admin	45,000
	Operations	0
Public Works	Admin	974,260
	Operations	2,223,482
Water	Admin	112,500
	Operations	304,650
Social Services	Admin	4,000
	Operations	597,624
Recreation and Culture	Admin	6,530
	Operations	94,209

Cash Requirements	
Expenses	
Council	60,891
Admin	1,775,861
Operations	3,577,607
Total Expenses	5,414,359
Non-Tax Revenues	
Grants	-487,600
Water Revenues	-604,417
Penalties and Interest	-162,000
Other Revenues	-248,250
Total Non-Tax Revenues	-1,502,267
Total Capital investments	783,000
Total Reserves Changes	
Total Budget 2024	4,695,091
Total Budget 2023	4,443,806
% Increase	5.7%

Township of Dawn Euphemia
2024 Tax Rates Summary
Schedule 'B' of Bylaw 11 of 2024

Realty Tax Class	Municipal	County	School	Total	Florence SRA
Residential	0.792131%	0.471715%	0.153000%	1.416846%	0.084175%
Multi-residential	1.584262%	0.943430%	0.153000%	2.680692%	0.168350%
Commercial Occupied Excess Vacant	1.288877%	0.767528%	0.880000%	2.936405%	0.136961%
	0.902214%	0.537270%	0.880000%	2.319484%	0.095873%
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Parking/Vac Land	0.864342%	0.514717%	0.679260%	2.058319%	0.091848%
Industrial Occupied Excess Vacant	1.621945%	0.965870%	0.880000%	3.467815%	0.172354%
	1.054265%	0.627816%	0.880000%	2.562081%	0.112030%
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Landfills	14.545852%	8.662073%	0.880000%	24.087925%	1.545700%
Pipelines	1.063321%	0.633209%	0.880000%	2.576530%	0.112993%
Farm	0.198033%	0.117929%	0.038250%	0.354212%	0.019024%
Managed Forests	0.198033%	0.117929%	0.038250%	0.354212%	0.021044%

Tax Tools 2024 Tax Impact Summary

Dawn-Euphemia Township, 3806

Schedule 'C' to Bylaw 11 of 2024

	2023 Total Year End Taxation				2024 Estimated Total Taxation (\$)				CVAs Used to determine municipal general levy				
Class	Upper Tier	Lower Tier	Education	Total 2023	Upper Tier	Lower Tier	Education	Total 2024	Lower Tier		Total Change		CVA
									\$	%	\$	%	
Taxable													
Residential	798,375	1,280,361	258,952	2,337,688	798,375	1,348,579	258,952	2,405,906	68,218	5.33%	68,218	2.92%	169,249,433
Multi-residential	9,925	17,504	1,610	29,039	9,925	18,423	1,610	29,957	918	5.25%	918	3.16%	1,052,000
Com. Occupied	725,755	1,157,741	832,106	2,715,603	725,755	1,219,483	832,106	2,777,344	61,741	5.33%	61,741	2.27%	94,557,500
Com. Exc. Land	5,711	9,104	9,354	24,168	5,711	9,590	9,354	24,654	486	5.33%	486	2.01%	1,062,900
Parking/Vac. Land	26	46	35	107	26	49	35	110	2	5.23%	2	2.26%	5,100
Ind. Occupied	21,531	34,326	19,660	75,516	21,531	36,156	19,660	77,347	1,831	5.33%	1,831	2.42%	2,229,200
Ind. Vac. Land	51	81	71	203	51	85	71	208	4	5.34%	4	2.13%	8,100
Pipelines	474,236	756,040	659,067	1,889,343	474,236	796,364	659,067	1,929,666	40,324	5.33%	40,324	2.13%	74,894,000
Farm	741,317	1,181,963	265,979	2,189,260	741,317	1,245,004	265,979	2,252,301	63,041	5.33%	63,041	2.88%	695,367,367
Managed Forests	1,407	2,245	456	4,108	1,407	2,365	456	4,228	120	5.34%	120	2.92%	1,192,700
Com Total Taxable	731,492	1,166,892	841,494	2,739,878	731,492	1,229,121	841,494	2,802,107	62,229	5.33%	62,229	2.27%	95,625,500
Ind Total Taxable	21,582	34,407	19,731	75,720	21,582	36,242	19,731	77,555	1,835	5.33%	1,835	2.42%	2,237,300
Total Taxable	2,778,333	4,439,412	2,047,289	9,265,034	2,778,333	4,676,097	2,047,289	9,501,720	236,685	5.33%	236,685	2.55%	1,039,618,300
Payment in Lieu													
Com. Occupied	1,977	3,152	3,220	8,349	1,977	3,320	3,220	8,517	168	5.33%	168	2.01%	257,600
Landfills	15,626	24,912	7,151	47,690	15,626	26,241	7,151	49,018	1,329	5.33%	1,329	2.79%	180,400
Com Total PIL	1,977	3,152	3,220	8,349	1,977	3,320	3,220	8,517	168	5.33%	168	2.01%	257,600
Ind Total PIL	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0
Total PIL	17,604	28,064	10,371	56,039	17,604	29,561	10,371	57,536	1,497	5.33%	1,497	2.67%	438,000
Com Grand Total	733,469	1,170,044	844,714	2,748,227	733,469	1,232,441	844,714	2,810,625	62,397	5.33%	62,397	2.27%	95,883,100
Ind Grand Total	21,582	34,407	19,731	75,720	21,582	36,242	19,731	77,555	1,835	5.33%	1,835	2.42%	2,237,300
Grand Total	2,795,937	4,467,476	2,057,660	9,321,073	2,795,937	4,705,658	2,057,660	9,559,255	238,182	5.33%	238,182	2.56%	1,040,056,300

Township of Dawn Euphemia

2023 Drain Maintenance Spending

Schedule 'D' to By-Law 11 of 2024

<u>Drain Code</u>	<u>Drain</u>	<u>Bylaw</u>	<u>Tax Roll</u>	<u>D-E Roads</u>	<u>Others</u>	<u>Grant</u>	<u>Total</u>
Levied in 2024							
B-18	Booth Creek	58-1971	732.05	60.07	9.54	283.34	1,085.00
B-30	Boyle	80-1949	6,309.18	2,767.34		3,154.58	12,231.10
C-62	Currie	55-1974	1,811.94	902.10		905.96	3,620.00
C-62	Currie stn 16	55-1974	17,625.18	5,571.44		8,812.58	32,009.20
C-66	Cuthbertson	45-1980	2,700.82	1,014.83		1,334.35	5,050.00
C-66	Cuthbertson stn 420	45-1980	5,027.41	1,568.41		2,513.70	9,109.52
D-18	Dawn Centre	02-2019	8,498.36	-0.01		4,249.19	12,747.54
D-51	Drummond	6-1974	15,999.59	2,276.61		7,689.45	25,965.65
E-24	11th Conc	72-1973	6,535.05	1,763.65	108.62	2,975.67	11,382.99
F-39	5th Conc	51-1976	8,128.65		235.20	4,064.32	12,428.17
H-6	Hanks	36-1990	829.74	61.99		413.62	1,305.35
N5	Naylor	16-1968	3,617.50		621.56	1,747.09	5,986.15
N-20	Newman	40-1988	4,577.94	1,782.69		2,288.97	8,649.60
P10	Patterson-McDonald	56-1977	7,952.51	655.86		3,976.27	12,584.64
P-40	Pyne	17-1975	3,553.96	1,669.08		1,776.96	7,000.00
S-70B	2nd Conc stn 1846	59-1984	7,957.57	1,611.13		3,978.79	13,547.49
S-70B	2nd Conc stn 3756	59-1984	15,469.54	2,965.58		7,456.29	25,891.41
S-155	Smith	64-1981	7,689.03	1,341.47		3,844.50	12,875.00
T-30	3rd Conc	10-1990	3,304.05	1,889.90		1,652.03	6,845.98
T-65	Thompson & Brown	21-1970	553.91	125.52		276.92	956.35
T-90B	12th Conc stn 309	31-1987	7,208.98	1,649.91	989.18	3,230.03	13,078.10
T-90B	12th Conc stn 2948	31-1987	5,654.94	864.43		2,772.17	9,291.54
T-90B	12th Conc stn 3260	31-1987	22,563.02	5,044.64		11,281.52	38,889.18
W-50	Williams Leatherby	8-1975	3,627.41		658.42	1,813.71	6,099.54
A-15	Alonzo Johnson	1968	447.42	371.06		223.71	1,042.19
F-30	1st Conc Euph	734	702.27		0.01	351.14	1,053.42
H-40	Hollman	11-1984	9,296.32	539.00		4,584.71	14,420.03
M-100	Moorehouse	07-1965	489.49	122.87	57.89	244.75	915.00
M-125	Murphy	70-1903	383.03	-0.01		179.40	562.42
N-10	Neville	33-1980	4,159.05	1,264.52		2,079.52	7,503.09
S-35	Short	00-1967	6,616.42	466.35		2,822.23	9,905.00
W-10	Watterworth	05-1972	6,152.72	1,371.40		274.02	7,798.14
W-25	Welch	47-1982	432.36	195.71	568.20	394.70	1,590.97
Total Dawn			167,928.33	35,586.64	2,622.52	82,492.01	288,629.50
Total Euphemia			28,679.08	4,330.90	626.10	11,154.18	44,790.26
Levied in 2024			196,607.41	39,917.54	3,248.62	93,646.19	333,419.76