Corporation of the Municipality of Calvin Council Resolution

Date: August 12, 2025

By-Law Number: 2025-35 Resolution Number: 2025-244

Moved By: Moreton Seconded By: Grant

Now THEREFORE BE IT RESOLVED THAT By-Law 2025-35 being a by-law to adopt the 2025 estimates and strike rates for the 2025 taxation year to be read, enacted and passed this 12th day of August 2025.

- That the Mayor and CAO are designated as the Signing Officers and are authorized to execute on behalf of the Corporation of the Municipality of Calvin.
- 2. That the attached be hereto and form part and parcel of this By-Law.
- 3. That any other By-law inconsistent with this By-Law is hereby repealed.
- 4. This By-Law shall be enacted and in effect upon the signing thereof.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BY-LAW NO. 2025 -35

Being a by-law to provide for the adoption of tax rates for 2025.

WHEREAS Section 312 of the Municipal Act, S.O. 2001 c.25 as amended provides that the Council of a local municipality shall after the adoption of the estimates for the year, pass a bylaw to levy a separate tax rate as specified in this by-law on the assessment in each property class;

AND WHEREAS the Council of the Corporation of the Municipality of Calvin has, in accordance with the Municipal Act, considered the estimates of the municipality, and whereas it is necessary that the following sums be raised by taxation for the year 2025.

General Purposes

\$ 1,866,105

Education

\$ 354,886

AND WHEREAS Section 307 of the said Act requires tax rates to be established in the same proportion to each other as the tax ratios established;

AND WHEREAS tax ratios for the 2025 year have been set in By-law 2025-34.

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of Calvin to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the "Province") pursuant to Section 257.12.1 (1) of the Education Act, R.S.O. 1990, c.E.2, as amended (hereinafter referred to as the "Education Act" and the Regulations passed under the Education Act;

AND WHEREAS all property assessment rolls on which the 2025 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act R.S.O. 1990 Chapter A, 31 as amended (herein after referred to the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS the "Residential Assessment" and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, chapter A. 31, as amended and Regulations thereto;

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of Calvin pursuant to the Municipal Act to levy on the whole ratable property according to the last revised assessment roll for the Corporation of the Municipality of Calvin the estimates of all sums required for the purpose of the Corporation.

AND WHEREAS those tax rates on the aforementioned "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Landfill Assessment", "Farm Assessment", "Managed

Forest Assessment" and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Landfill Assessment", "Farm Assessment", "Managed Forest Assessment" and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act R.S.O. 2001, c.25, as amended, and the provisions of the Education Act in the manner set out herein:

NOW THEREFORE, the Council of the Corporation of the Municipality of Calvin enacts as follows:

1. That the tax rates for 2025 for municipal and education purposes be hereby adopted as follows:

Class	Municipal Rate	Education Rate	Total Rate
Residential Commercial Occupied Commercial Excess Land Commercial Vacant Land Industrial Occupied Industrial Excess Land Industrial Vacant Land Industrial Vacant Land Landfill Pipelines	0.01409200 0.01907211 0.01335048 0.01335048 0.03605469 0.02343555 0.02343555 0.02070981 0.03258916	0.00153000 0.00601963 0.00601963 0.00880000 0.00880000 0.00880000 0.00584711 0.00880000	0.01562200 0.02509174 0.01937011 0.01937011 0.04485469 0.03223555 0.03223555 0.02655692 0.04138916
Farm Managed Forest New Multi Residential	0.00352300 0.00352300 0.01409200	0.00038250 0.00038250 0.00153000	0.00390550 0.00390550 0.01562200

2. Every owner of land shall be taxed accordingly to the tax rates in this by-law and such taxes shall become due and payable on September 30th, 2025. Non-payment of the amount on the date stated in accordance with this section shall constitute default.

A penalty shall be charged as follows: 1.25% on the first day of default plus and additional 1.25% on the first day of every calendar month thereafter in which the taxes remain unpaid.

- 3. For payments in lieu of taxes due to the Corporation of the Municipality of Calvin, actual amounts will be based on the assessment roll and the municipal rates of taxation for the year 2025.
- 4. For the railway rights of way, taxes due to the Corporation of the Municipality of Calvin, the actual amount due shall be based on the assessment roll and the taxes rates for the year 2025.

- 5. Amounts required to be levied and collected by this by-law shall be reduced by the amounts levied and collected by the Interim tax levy as authorized by By-law 2025-08 of the Corporation of the Municipality of Calvin.
- 6. The Treasurer of the Corporation of the Municipality of Calvin is hereby authorized to mail or cause to be mailed to the address of the residence or place of business of each property or person, a notice specifying the amount of taxes payable by such persons pursuant to the provisions of this by-law.
- 7. The taxes payable pursuant to this by-law shall be paid into the municipal office to the Corporation of the Municipality of Calvin on or before the respective date herein before set forth.
- 8. The estimated Revenues and Expenditures for the year 2025 are attached hereto and form part of the by-law, identified as Schedule "A" to this by-law.

Read a first time this 12th day of August 2025. Read a second time this 12th day of August 2025. Read a third time and finally passed in open Council this 12th day of August 2025.

CAD D MAITLAND

REVENUE

TAXATION REVENUE

ONTARIO UNCONDITIONAL GRANTS

ONTARIO CONDITIONAL GRANTS

USER FEES AND SERVICE CHARGES

LICENCES, PERMITS, FEES

OTHER REVENUE

TRANSFERS FROM RESERVES

SURPLUS/DEFICIT PREVIOUS YEAR

Total REVENUE

EXPENDITURES

GENERAL GOVERNMENT

COUNCIL

GENERAL GOVT OPERATIONS CAPITAL/TRANSFER TO RESERVE

Total GENERAL GOVERNMENT

		PROPOSED BUDGET
PROTECTION TO PER	SONS & PROPERTY	
	FIRE PROTECTION-OPERATIONS	239,846
	FIRE PROTECTION - TRANSFER TO RESERVE	25,000
	POLICING/PSB	105,050
	BUILDING DEPARTMENT	21,300
	CONSERVATION AUTHORITY	11,850
	ENFORCEMENT	1,000
	EMERGENCY MANAGEMENT	11,780
	Total PROTECTION TO PERSONS & PROPERTY	418,826
TRANSPORTATION- F	ROADS	
	OPERATIONS	763,105
	CAPITAL/TRANSFER TO RESERVE	10,000
	Total TRANSPORTATION - ROADS	773,105
ENVIRONMENTAL		
	OPERATIONS	73,675
	CAPITAL/TRANSFER TO RESERVE	31,474
	Total ENVIRONMENTAL	105,149
HEALTH SERVICES		
	CEMETERY	3,280
	HEALTH UNIT	19,511
	Total HEALTH SERVICES	22,791
SOCIAL SERVICES		
	COMMUNITY & SOCIAL SERVICES	273,298
	CASSELLHOLME	56,122
	MATTAWA HOSP STAFF RECRUITMENT	2,500
	TRANSFER TO RESERVES MATTAWA SENIOR HOME	0
	Total SOCIAL SERVICES	331,920

	PROPOSED BUDGET
	64,538
OPERATIONS	5,000
CAPITAL/TRANSFER TO RESERVE	
Total RECREATION	69,538
OPMENT	
OPERATIONS	6,500
EAST NIPISSING PLANNING BOARD	2,500
ASSESSMENT SERVICES	13,986
Total PLANNING AND DEVELOPMENT	22,986
Total Expenditures	2,385,479
FIRE DEPARTMENT	125,036
PUBLIC WORKS	618,354
Total CAPITAL BUDGET	743,390
	Total RECREATION OPMENT OPERATIONS EAST NIPISSING PLANNING BOARD ASSESSMENT SERVICES Total PLANNING AND DEVELOPMENT Total Expenditures FIRE DEPARTMENT PUBLIC WORKS