

**Table A
2021 Tax Rates for Municipal and School Purposes**

Realty Tax Class / Subclass	RTC-Q	2021 Municipal Tax Rate	2021 Education Tax Rate
Residential/Farm	RT	0.03308563	0.00153000
	RG	0.03308563	No Education
	RP	0.03308563	0.00153000
Managed Forest	TT	0.00827141	0.00038250
Multi-Residential	MT	0.06617126	0.00153000
Commercial	CT	0.06404604	0.00880000
	ST	0.06404604	0.00880000
	XT	0.06404604	0.00880000
	CF	0.06404604	0.00980000
	CG	0.06404604	No Education
	CH	0.06404604	0.00980000
	CP	0.06404604	0.00880000
Commercial Excess Land	CU	0.04483223	0.00880000
Commercial Vacant land	CX	0.04483223	0.00880000
	CR	0.04483223	0.00880000
Industrial Residual	IT	0.06566199	0.00880000
	JT	0.06566199	0.00880000
	IH	0.06566199	0.00980000
	IP	0.06566199	0.00880000
Industrial Vacant land	IX	0.04596340	0.00880000
Large Industrial	LT	0.10671565	0.00880000
	LI	0.10671565	0.00980000
	LN	0.10671565	0.00980000
	LS	0.10671565	0.00980000
Large Industrial Excess Land	LK	0.07470095	0.00980000
Landfill	HF	0.03308563	0.00980000
Pipeline	PT	0.08003172	0.00880000

5) There shall be imposed a penalty for non-payment of taxes on due date or any installment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default.

6) There shall be imposed an additional interest charge of 1.25% per month on any amount that remains due and unpaid, which shall begin to accrue as of the first day of default.

7) The Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.

8) All taxes shall be paid into the Office of the Collector.

9) Where a tenant of lands, owned by the Crown or in which the Crown has an interest, has been employed either within or outside the Municipality by the same employer for not less than 30 days, such employer shall pay over to the Collector on demand out of any wages, salaries or other remuneration due to such employee, the amount then payable for taxes under this by-law and any such payment shall relieve the employer from any liability to the employee for the amount paid.

10) The Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.

11) This by-law shall come into force and effect upon the date of the final reading thereof.