

THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

BY-LAW No. 08-779

Being a by-law to adopt the estimates of all sums required during the year 2008 for the purpose of the Corporation of the Municipality of Temagami to strike rates of taxation for that year.

WHEREAS the Council of the Corporation of the Municipality of Temagami has, in accordance with the *Municipal Act*, Section 312 S.O. 2001 c.25, considered the estimates of the Municipality and it is necessary that the following sums be raised for the year;

DEPARTMENT	2008 EXPENSES
GENERAL GOVERNMENT	\$ 1,061,832
PROTECTION TO PERSONS & PROPERTY	\$ 706,443
TRANSPORTATION SERVICES	\$ 764,195
ENVIRONMENTAL SERVICES	\$ 445,497
HEALTH SERVICES	\$ 385,170
SOCIAL & FAMILY SERVICES	\$ 1,476,581
RECREATION & CULTURAL SERVICES	\$ 273,550
PLANNING & DEVELOPMENT	\$ 254,900
CAPITAL	\$ 1,444,181
TOTAL	\$ 6,812,349

AND WHEREAS the estimated revenues from sources other than taxation for general municipal purposes is \$ 3,922,543

AND WHEREAS the money required to be levied by taxation for general municipal purpose and Payments in Lieu of taxes is \$ 2,889,806

AND WHEREAS all property assessment rolls on which the 2008 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 as 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/Farm Assessment”, “Multi-Residential Assessment”, “Farmland Assessment and Managed Forests 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 tax ratios on the aforementioned property for the 2008 taxation year have been set out in By-law No. 07-724 of the Municipality of Temagami, a copy of which is attached;

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 Municipality of Temagami pursuant to the *Municipal Act* to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Municipality of Temagami the estimates of all sums required for the purposes of the Corporation;

AND WHEREAS the “Commercial Assessment”, “Industrial Assessment” and “Pipeline 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 those tax rates on the aforementioned “Commercial Assessment”, “Industrial Assessment” and “Pipeline 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;

AND WHEREAS the assessment for the Municipality of Temagami for general municipal purposes is as follows:

1. RESIDENTIAL AND FARM	180,951,640
2. MULTI-RESIDENTIAL	911,570
3. COMMERCIAL OCCUPIED	22,208,630
4. COMMERCIAL VACANT LAND	696,055
5. COMMERCIAL EXCESS LAND	615,685
6. INDUSTRIAL – OCCUPIED	2,302,520
7. INDUSTRIAL – EXCESS LAND	188,620
8. PIPELINES	88,988,000
TOTAL	<u>\$296,862,720</u>

AND WHEREAS the monies required to be levied for area-rated municipal and environmental services are as follows:

WASTE MANAGEMENT/TOWN RURAL	42,816
WATER SERVICES	225,000
SEWER SERVICES	92,302
GRINDER SERVICES	49,000
WASTE MANAGEMENT – MINE ACCESS ROAD	<u>23,494</u>
TOTAL:	<u>\$432,612</u>

NOW THEREFORE BE IT RESOLVED THAT:

1. The tax rates for 2008 for municipal and education purposes be hereby set as follows:

<u>Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Total Tax Rate</u>
Residential	.01054400	.00264000	.01318400
Multi-Residential	.02087300	.00264000	.02351300
Commercial Occupied	.01159900	.01968336	.03128236
Commercial Vacant	.00753935	.01279418	.02033353
Industrial Occupied	.01581600	.02750000	.04331600
Industrial Vacant	.01107100	.01925000	.03032100
Pipelines	.00738100	.01165876	.01903976

2. Every owner of land shall be taxed accordingly to the tax rates in this by-law and such tax shall become due and payable on the 22nd day following the mailing of the tax bills.
3. It is hereby authorized that the sewer and water rates and all other rates payable as taxes be added to the Collector's Roll in the total amount of FOUR HUNDRED TWENTY SIX THOUSAND EIGHTY FOUR (\$426,084) DOLLARS; and
4. 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 No. 08-756 of the Corporation of the Municipality of Temagami; and
5. The CAO of the Corporation of the Municipality of Temagami shall 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, and
6. The taxes payable pursuant to this by-law shall be paid into the office of the CAO for the Corporation of the Municipality of Temagami on or before the respective dates herein before set forth; and
7. The CAO is hereby authorized to accept part payment from time to time, on account, of any taxes which have become due pursuant to this by-law. This by-law, in accordance with the provisions of the *Municipal Act*, permits the incorporation of water and sewer billings to be applied to the tax billing in a manner and amount as determined by Council; and
8. In default of payment of the full amount of any taxes by the respective due dates, any subsequent instalment or instalments thereof shall forthwith become due and payable and, in addition a percentage charge of 15% per annum or 1¼% per month, shall be levied on unpaid taxes in the manner established by section 345 of the *Municipal Act*; and
9. If any section or portion of this by-law is found by a Court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the Municipality of Temagami that all remaining sections and portions of this by-law continue in force and effect; and
10. The estimated Revenues and Expenditures for the year 2008 are attached hereto and form Part of this by-law, identified as Schedule "A" to this by-law.

READ a first time this 8th day of May, 2008.

READ a second and third time and finally passed this 22nd day of May, 2008.

Mayor

CAO