

AND WHEREAS the tax ratios on the aforementioned property for the 2015 taxation year have been set out in By-law No. 15-1247 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, in accordance with the previous year end Assessment Roll, for general municipal purposes is as follows:

1. RESIDENTIAL	\$ 290,786,590
2. MULTI-RESIDENTIAL	1,041,875
3. COMMERCIAL	30,946,062
4. COMMERCIAL EXCESS LAND	692,900
5. COMMERCIAL VACANT LAND	2,883,550
6. INDUSTRIAL	202,250
7. INDUSTRIAL VACANT LAND	31,000
8. PIPELINES	106,296,448
TOTAL	\$ 432,880,675

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

WASTE MANAGEMENT/TOWN RURAL	\$ 36,202
WATER SERVICES	284,977
SEWER SERVICES	98,319
GRINDER SERVICES	78,572
WASTE MANAGEMENT /LAKE TEMAGAMI	33,743
TOTAL:	\$ 531,813

Initials:
 _____ Mayor
 _____ Clerk

AND WHEREAS Section 398 (2) of the Municipal Act, S.O. 2001, c25 as amended, authorizes the treasurer of a local municipality to add fees and charges imposed by the municipality to the tax roll for properties in the local municipality and collect them in the same manner as municipal taxes:

NOW THEREFORE the Council of the Corporation of the Municipality of Temagami hereby enacts that:

1. The tax rates for 2015 for municipal and education purposes are hereby set as follows:

<u>Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Total Tax Rate</u>
Residential	0.00804788	0.00195000	0.00999788
Multi-Residential	0.01841412	0.00195000	0.02036412
Commercial	0.00925168	0.01190000	0.02115168
Commercial Excess Land	0.00647618	0.00833000	0.01480618
Commercial Vacant Land	0.00647618	0.00833000	0.01480618
Industrial	0.00659348	0.01190000	0.01849348
Industrial Vacant Land	0.00428576	0.00773500	0.01202076
Pipelines	0.00737423	0.00965857	0.01703280

2. It is hereby authorized that the sewer and water rates and all other rates payable as taxes be added to the Collector's Roll; and
3. Every owner of land shall be taxed accordingly to the tax rates in this by-law and such tax shall become due and payable in 2 instalments as follows: 50 percent of the final levy shall become due and payable on the date stipulated on the final tax billing notice, which shall be at least 21 days following the date of mailing of the tax bills; the second due date shall be stipulated on the final tax billing notice; and
4. Notwithstanding item 3 above, the Treasurer of the Corporation of the Municipality of Temagami is hereby authorized to accept payments based on monthly payment plans; and
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 No. 15-1224 of the Corporation of the Municipality of Temagami; and
6. The Treasurer 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
7. The taxes payable pursuant to this by-law shall be paid into the office of the Treasurer for the Corporation of the Municipality of Temagami on or before the respective dates herein before set forth; and

Initials:
 _____ Mayor
 _____ Clerk

8. The Treasurer 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.
9. In default of payment of the full amount of any taxes by the respective due dates, a percentage charge, of 1¼ % of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default. In addition, interest charges in the amount of 1¼ % per month, or 15% per annum, shall be levied on unpaid taxes in the manner established by section 345 of the *Municipal Act*; and
10. 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
11. That the Clerk of the Municipality of Temagami is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the by-law and schedule, after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.

READ a first time this 4th day of June, 2015.

READ a second and third time and finally passed this 4th day of June, 2015.

Mayor

Clerk