

THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

BY-LAW No. 13-1124

Being a by-law to strike rates of taxation for the Municipality of Temagami the year 2013 and to provide for the payment of taxes by instalments.

WHEREAS Section 312(2) of the Municipal Act, S.O. 2001, c25 as amended, provides that for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law 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 municipality purposes;

AND WHEREAS Section 342 (1) of the Municipal Act, S.O. 2001, c25 as amended, provides that a local municipality may pass by-laws providing for: (a) the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due; and (b) alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause (a) to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS the Municipal Act defines “general local municipality levy” as the amount the local municipality decided to raise in its budget for the year under section 290 on all rateable property in the local municipality;

AND WHEREAS the Council of the Corporation of the Municipality of Temagami has, passed By-law 13-1122 to adopt the estimates of the Municipality the sums to be raised for the year in accordance with Section 290 of the Act;

AND WHEREAS the money authorized by said by-law to be levied by taxation for general municipal purpose and Payments in Lieu of taxes is \$3,263,949;

AND WHEREAS all property assessment rolls on which the 2013 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 2013 taxation year have been set out in By-law No. 13-1123 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	\$ 279,794,832
2. MULTI-RESIDENTIAL	979,625
3. COMMERCIAL	28,470,820
4. COMMERCIAL EXCESS LAND	678,300
5. COMMERCIAL VACANT LAND	1,863,375
6. INDUSTRIAL	88,675
7. INDUSTRIAL VACANT LAND	31,000
8. PIPELINES	103,137,500
TOTAL	\$ 415,044,127

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

WASTE MANAGEMENT/TOWN RURAL	\$ 35,437
WATER SERVICES	271,815
SEWER SERVICES	98,696
GRINDER SERVICES	74,255
WASTE MANAGEMENT /LAKE TEMAGAMI	28,738
TOTAL:	\$ 508,941

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 2013 for municipal and education purposes are hereby set as follows:

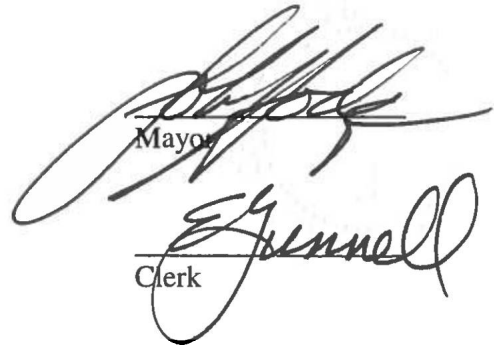
<u><i>Class</i></u>	<u><i>Municipal Rate</i></u>	<u><i>Education Rate</i></u>	<u><i>Total Tax Rate</i></u>
Residential	0.00785571	0.00212000	0.00997571
Multi-Residential	0.01848396	0.00212000	0.02060396
Commercial	0.00958048	0.01260000	0.02218048
Commercial Excess Land	0.00670634	0.00882000	0.01552634
Commercial Vacant Land	0.00670634	0.00882000	0.01552634
Industrial	0.00782365	0.01260000	0.02042365
Industrial Vacant Land	0.00508536	0.00819000	0.01327536
Pipelines	0.00717297	0.00995422	0.01712719

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 in the total amount of FIVE HUNDRED AND EIGHT THOUSAND NINE HUNDRED AND FORTY-ONE (\$508,941) DOLLARS; 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. 13-1099 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
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 1 1/4 per cent 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 P4% 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 25th day of April, 2013.

READ a second and third time and finally passed this 25th day of April, 2013.



Two handwritten signatures are present. The top signature is written over the word "Mayor" and the bottom signature is written over the word "Clerk".

Mayor

Clerk