

The Corporation of the City of Temiskaming Shores

By-law No. 2017-072

**Being a by-law to provide for the adoption of 2017 tax rates
for municipal and school purposes and to further provide
penalty and interest for payment in default**

Whereas as per Section 290(1) of the Municipal Act, S.O. 2001, c.25, as amended, municipal council adopted the 2017 Municipal Budget with By-Law No. 2017-060 on April 16, 2017 which included estimates of all sums required during the year for the purposes of the municipality;

And whereas as per Section 307 (2) (b) of the Municipal Act, S.O. 2001, c.25, as amended, the tax rates and the rates to raise the fees or charges shall be in the same proportion to each other as the tax ratios established under Section 308 for the property classes are to each other;

And whereas as per Section 308 (3) of the Municipal Act, S.O. 2001, c.25, as amended, the tax ratios are the ratios that the tax rate for each property class must be to the tax rate for the residential/farm property class where the residential/farm property class tax ratio is 1 and, despite this section, the tax ratio for the farmlands property class and the managed forests property class prescribed under the Assessment Act;

And whereas as per Section 312 (2) of the Municipal Act, S.O. 2001, c.25, as amended, provides that for the purposes of raising the general local municipal levy, the council of a local municipality shall, after the adoption of estimates for the 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 as per Section 345(1) of the Municipal Act S.O. 2001, c.25, as amended, a municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date;

And whereas Council has set tax ratios under the authority of By-law No. 2017-071 as adopted on May 16, 2017.

And whereas the 2017 levy for municipal purposes is \$12,808,279.

And whereas certain education rates are provided in various regulations and commercial and industrial education amounts have been requisitioned by the Province.

Now therefore the Council of The Corporation of the City of Temiskaming Shores hereby enacts as follows:

1. That the tax rates for 2017 for municipal and education purposes be hereby set as per Schedule "A" hereto attached and forming part of this by-law;
2. That all charges shall be added to the tax roll and shall become due and payable in


two (2) instalments as follows:

50% of the final levy for all classes shall become due and payable on the 17th day of July, 2017;


50% of the final levy for all classes shall become due and payable on the 15th day of September, 2017;

3. That non-payment of the amount, as noted, on the dates stated in accordance with the by-law constitutes default and that all taxes of the levy which are in default after the noted due dates shall be added a penalty of 1.25% per month, until December 31st, 2017; and
4. That all taxes unpaid as of December 31, 2017 shall be added a penalty at the rate of 1.25% per month for each month or fraction thereof in which the arrears continue.

Read a first, second and third time and finally passed this 16th day of May, 2017.



Mayor – Carman Kidd



Clerk – David B. Treen

Schedule "A" to By-law 2017-072

General Tax Rates			
	Municipal	Education	Total
Residential	0.0122494	0.0017900	0.0140394
Multi - Residential	0.0296989	0.0017900	0.0314889
New Multi-Residential	0.0122494	0.0017900	0.0140394
Commercial Occupied	0.0241630	0.0114000	0.0355630
Commercial Excess/Vacant Land	0.0169142	0.0079800	0.0248942
Industrial Occupied	0.0291554	0.0114000	0.0405554
Industrial Excess/Vacant Land	0.0189510	0.0074100	0.0263610
Landfill	0.0383364	0.0114000	0.0497364
Pipelines	0.0104454	0.0084122	0.0188576
Farmland	0.0030624	0.0004475	0.0035099
Managed Forest	0.0030624	0.0004475	0.0035099
New Liskeard Business Improvement Area			0.0017510