

THE CORPORATION OF THE CITY OF ELLIOT LAKE

***B*Y-LAW No. 17-22**

Being a by-law to levy and collect
property taxes for the year 2017.

WHEREAS the Council of the Corporation of the City of Elliot Lake has by By-Law 16-79 of the City dated the 12th day of December 2016 prepared and adopted estimates of all sums required during the year for the purposes of the Municipality totaling \$10,876,858 pursuant to Section 290 of the Municipal Act, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*");

AND WHEREAS the total of sums required by taxation in the year 2017 shall be apportioned as follows, in accordance with Section 312 of the *Municipal Act*:

1. \$9,999,976 by the Municipality's General Local Levy;
2. \$1,137,092 by the Municipality's *Urban Surcharge* Special Local Levy; and
3. \$150,000 by the Municipality's *Central Commercial Area* Special Local Levy.

AND WHEREAS all property assessment rolls on which the 2017 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A31, as amended (hereinafter referred to as the "*Assessment Act*");

AND WHEREAS Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the *Assessment Act*;

AND WHEREAS the Municipality is required to establish tax ratios pursuant to Section 308 of the *Municipal Act* for each prescribed Property Class;

AND WHEREAS the Municipality is required to establish tax rate reductions pursuant to Section 313 of the *Municipal Act* for each prescribed Property Subclass;

AND WHEREAS Section 312 of the *Municipal Act* provides for the establishment of tax rates to be levied for local municipal purposes;

AND WHEREAS the taxes for School purposes shall be levied, collected and administered by the Municipality in accordance with the Education Act, R.S.O. 1990, c.E.2, Ontario Regulation 400/98 made and most recently revised under that Act;

AND WHEREAS Part X of the *Municipal Act* provides for the issuance of tax bills and the collection and administration of tax amounts;

NOW THEREFORE, the Council of The Corporation of the City of Elliot Lake **ENACTS AS FOLLOWS**:

In this by-law the following words shall be defined as:

"Collector" shall mean City Treasurer, Deputy Treasurer, Tax Collector, Deputy Tax Collector or person designated by the Treasurer;

1. **THAT** for the taxation year 2017, the tax ratio for property in:
 - a) the residential property class is one (1);
 - b) the multi-residential property class is 2.000000;
 - c) the commercial property class is 1.511100;
 - d) the industrial property class is 1.511100;
 - e) the pipeline property class is 0.700000;
 - f) the farm property class is one-quarter (0.250000); and
 - g) the managed forest property class is one-quarter (0.250000).
2. **THAT** for the taxation year 2017, the tax rates that would otherwise be levied for Municipal purposes for the subclasses prescribed under paragraphs 2 and 3 of Subsection 8(1) of the *Assessment Act* shall be reduced by 35.00%;
3. **THAT** for the taxation year 2017 the City shall levy on rateable property the Tax Rates set out in Schedule "A" attached hereto and forming part of this by-law in accordance with the following:
 - a) General Municipal Tax Rates shall be levied on all property rateable for Municipal purposes,
 - b) Urban Surcharge Tax Rates shall be levied on all property ratable for Municipal purposes within the assessment roll ranges set out in Schedule "B" attached hereto and forming part of this by-law.

- c) Central Commercial Area Tax Rates shall be levied on all property rateable for Municipal purposes captured within the assessment roll ranges set out in Schedule "B" attached hereto and forming part of this by-law.
4. **THAT** the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
 5. **THAT** the final tax levy to be billed and imposed under this by-law shall be paid in two installments due on the following dates:
 - a) 50% thereof on the 7th day of September, 2017; and
 - b) The remainder thereof on the 2nd day of November, 2017.
 6. **THAT** all taxes levied under this by-law shall be payable into the hands of the Collector in accordance with the provisions of this by-law.
 7. **THAT** there shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default on the installment dates set out above in accordance with Section 345(2) of the *Municipal Act, 2001*. The penalty shall be one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due dates referred to above.
 8. **THAT** there shall be levied an interest charge pursuant to Section 345(3) of the *Municipal Act* of one and one quarter percent (1.25%) calculated on the first day of the next calendar month after default or non-payment of each installment levied pursuant to this by-law and a further one and one quarter percent (1.25 %) shall be levied on the unpaid installment on the first day of each calendar month thereafter for so long as the installment remains unpaid.
 9. **THAT** the Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable.
 10. **THAT** the notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered on the tax bill under Section 343 of the *Municipal Act*.

11. **THAT** the Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
12. **THAT** nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
13. **THAT** the City Treasurer is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein;
14. **THAT** this by-law comes into force on the day it is passed.

PASSED this 8th day of May 2017.



MAYOR



CITY CLERK

SCHEDULE A: 2017 PROPERTY TAX RATES

Description	RTC-Q	Ratio	Discount	General Municipal	Urban Surcharge	Central Commercial Area	Provincial Education
<i>Taxable</i>							
Residential	RT	1.000000	1.00	0.01719424	0.00222176	0.00712117	0.00179000
Managed Forest	TT	0.250000	1.00	0.00429856	0.00055544	0.00178029	0.00044750
Multi-Residential	MT	2.000000	1.00	0.03438848	0.00444352	0.01424234	0.00179000
Commercial Occupied	CT, DT, ST, XT	1.511100	1.00	0.02598222	0.00335730	0.01076080	0.01140000
Commercial Excess/Vacant	CJ, CR	1.511100	0.65	0.01688844	0.00218225	0.00699452	0.00741000
Industrial Occupied	IT	1.511100	1.00	0.02598222	0.00335730	0.01076080	0.01140000
Industrial Vacant	IX	1.511100	0.65	0.01688844	0.00218225	0.00699452	0.00741000
Pipeline	PT	0.700000	1.00	0.01203597	0.00155523	0.00498482	0.00858656
<i>Payment In Lieu</i>							
Residential General Only	RG	1.000000	1.00	0.01719424	0.00222176	0.00712117	0.00000000
Residential	RH, RP	1.000000	1.00	0.01719424	0.00222176	0.00712117	0.00179000
Commercial Occupied	CF, CP, GF	1.511100	1.00	0.02598222	0.00335730	0.01076080	0.01140000
Commercial General Only	CG	1.511100	1.00	0.02598222	0.00335730	0.01076080	0.00000000
Commercial Vacant	CJ, CR	1.511100	0.65	0.01688844	0.00218225	0.00699452	0.00741000
Commercial Vacant (No Ed)	CZ	1.511100	0.65	0.01688844	0.00218225	0.00699452	0.00000000
Industrial Occupied	IH	1.511100	1.00	0.02598222	0.00335730	0.01076080	0.01140000
Industrial Excess	IK	1.511100	0.65	0.01688844	0.00218225	0.00699452	0.00741000
Landfill	HF	1.000000	1.00	0.01719424	0.00222176	0.00712117	0.01140000

SCHEDULE B: 2017 URBAN SURCHARGE AND CENTRAL COMMERCIAL AREA ROLL RANGES

**2017 Urban Surcharge
Special Area Rate Roll Ranges**

Roll From	Roll To
5741-000-001-000-00	5741-000-016-999-99
5741-000-023-000-00	5741-000-061-999-99

**2017 Central Commercial Area
Special Area Rate Roll Ranges**

Roll From	Roll To
5741-000-005-001-00	5741-000-005-004-00
5741-000-005-006-00	5741-000-005-009-00
5741-000-005-009-03	5741-000-005-009-04
5741-000-005-010-00	5741-000-005-014-01
5741-000-005-016-00	5741-000-005-018-00
5741-000-005-019-00	5741-000-005-019-00
5741-000-005-020-00	5741-000-005-038-00
5741-000-005-048-00	5741-000-005-048-00
5741-000-005-049-00	5741-000-005-057-00
5741-000-005-059-00	5741-000-005-060-00
5741-000-005-061-00	5741-000-005-063-00
5741-000-005-065-00	5741-000-005-065-00
5741-000-005-068-00	5741-000-005-068-00
5741-000-005-073-00	5741-000-005-096-00
5741-000-005-106-03	5741-000-005-106-03