

THE CORPORATION OF THE CITY OF ELLIOT LAKE

*B*Y-LAW NO. 14-10

Being a by-law to establish municipal and education tax rates for the year 2014.

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

AND WHEREAS all property assessment rolls on which the 2014 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") 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", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmlands 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 sums required by taxation are to be levied for General Revenue Fund purposes, Capital Fund purposes, Reserve Fund purposes and School purposes after deduction of other revenues;

AND WHEREAS the estimates for the sums required during the year for the Revenue Fund, Capital Fund and Reserve Fund of the City of Elliot Lake, and estimates for School Board Purposes for the Corporation of the City of Elliot Lake have been set out in By-law 14-01 of the City dated the 13th day of January, 2014, based on the Budget Ad Hoc Committees recommendation for a final levy municipal levy of \$10,294,213 which is a 3.1% increase to the previous year tax levy;

AND WHEREAS the tax ratios for prescribed property classes on the aforementioned property for the 2014 taxation year have been set out in By-law No. 14-09 of the City dated the 27th day of January 2014;

AND WHEREAS these tax rates on the aforementioned "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmlands Assessment" and "Managed Forests Assessment" and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act in the manner set out therein;

AND WHEREAS the taxes applied to every property have been calculated subject to The Continued Protection for Property Taxpayers Act 2000 (Bill 140) and the Municipal Act Part IX and respective regulations thereto;

AND WHEREAS the taxes applied to every property for School purposes has been applied according to Ontario Regulation 400/98 section 1.(1), 1.(5) and Table 17 for the respective classes of properties and respective regulations thereto;

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;

“Minister” shall mean the Minister of Finance.

1. **THAT** for the year 2014 the City shall levy upon Residential/Farm Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmlands Assessment and Managed Forests Assessment and applicable subclasses the tax rates for Municipal purposes and for School purposes set out in Schedule "A", attached hereto and forming part of this by-law.
2. **THAT** the respective general tax rate and education tax rate shall be applied to all applicable classes and subclasses of properties;

AND FURTHER THAT the urban surcharge tax rate shall be applied to all applicable classes and subclasses of properties save and except properties within poll seventeen through to and including poll twenty-two (17-22);

AND FURTHER THAT the central commercial special area rate shall be applied to all applicable classes and subclasses of properties in the Central Commercial Area as indicated on Schedule “A” attached hereto and forming part of this By-law.

3. **THAT** the final tax levy to be billed under this by-law shall be reduced by the amount raised by the Interim tax levy.
4. **THAT** the final tax levy to be billed and imposed under this by-law shall be paid in four installments due on the following dates:
 - a) 25% thereof on the 3rd day of April, 2014
 - b) 25% thereof on the 5th day of June, 2014
 - c) 25% thereof on the 4th day of September, 2014;
 - d) 25% thereof on the 6th day of November, 2014.
5. **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.
6. **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.
7. **THAT** there shall be levied an interest charge pursuant to Section 345(3) of the *Municipal Act, 2001* 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.
8. **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.

9. **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, 2001*.
10. **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 Section 8 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
11. **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.
12. **THAT** the City Treasurer is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein;
13. **THAT** this by-law comes into force on the day it is passed.

PASSED this 27th day of January, 2014

MAYOR

2014 Tax Rates

FINAL TAX RATES	RESIDENTIAL	MULTI RESIDENTIAL	COMMERCIAL		INDUSTRIAL		PIPELINE	MANAGED FOREST
			Occupied	Vacant	Occupied	Vacant Land		
<i>RATIO</i>	<i>1.0000</i>	<i>2.0770</i>	<i>1.6790</i>		<i>1.6790</i>		<i>0.7000</i>	<i>0.2500</i>
EDUCATION (Final) (1)	0.00203000	0.00203000	0.01220000	0.00854000	0.01220000	0.00854000	0.00873472	0.00050750
GENERAL MUNICIPAL (2)	0.01723927	0.03580596	0.02894473	0.02026131	0.02894473	0.02026131	0.01206749	0.00430982
URBAN SURCHARGE SAR (Exclude Polls 17 - 22) (3)	0.00218264	0.00453334	0.00366465	0.00256526	0.00366465	0.00256526	0.00152785	0.00054566
CCA SAR Parking/Sidewalks (Poll 5, CCA Only) (4)	0.00719448		0.01207954	0.00845568				

TOTAL RURAL (1+2)	0.01926927	0.03783596	0.04114473	0.02880131	0.04114473	0.02880131	0.02080221	0.00481732
TOTAL URBAN (1+2+3)	0.02145191	0.04236930	0.04480938	0.03136657	0.04480938	0.03136657	0.02233006	0.00536298
TOTAL URBAN CCA (1+2+3+4)	0.02864639		0.05688892	0.03982225				
MUNICIPAL PURPOSES, URBAN (2+3)	0.01942191	0.04033930	0.03260938	0.02282657	0.03260938	0.02282657	0.01359534	0.00485548