

**THE CORPORATION OF THE CITY OF ELLIOT LAKE**

***B*Y-LAW No. 16-44**

Being a by-law to levy and collect  
property taxes for the year 2016.

**WHEREAS** the Council of the Corporation of the City of Elliot Lake has by By-Law 16-21 of the City dated the 14<sup>th</sup> day of March, 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 2016 shall be apportioned as follows, in accordance with Section 312 of the *Municipal Act*:

1. \$8,701,486 by the Municipality's General Local Levy;
2. \$2,175,372 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 2016 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 2016, the tax ratio for property in:
  - a) the residential property class is one (1);
  - b) the multi-residential property class is 2.077000;
  - c) the commercial property class is 1.679000;
  - d) the industrial property class is 1.679000;
  - 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 2016, 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 30.00%;
3. **THAT** for the taxation year 2016 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 rateable 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 1st day of September, 2016; and
    - b) The remainder thereof on the 3rd day of November, 2016.
  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 27<sup>th</sup> day of June, 2016.

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**MAYOR**

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**CITY CLERK**

**SCHEDULE A: 2016 PROPERTY TAX RATES**

<b>Description</b>	<b>RTC-Q</b>	<b>Ratio</b>	<b>Discount</b>	<b>General Municipal</b>	<b>Urban Surcharge</b>	<b>Central Commercial Area</b>	<b>Provincial Education</b>
<b><i>Taxable</i></b>							
Residential	RT	1.000000	1.00	0.01472413	0.00423344	0.00641845	0.00188000
Managed Forest	TT	0.250000	1.00	0.00368103	0.00105836	0.00160461	0.00047000
Multi-Residential	MT	2.077000	1.00	0.03058202	0.00879285	0.01333112	0.00188000
Commercial Occupied	CT, DT, ST, XT	1.679000	1.00	0.02472181	0.00710795	0.01077658	0.01180000
Commercial Excess/Vacant	CU, CX	1.679000	0.70	0.01730527	0.00497556	0.00754360	0.00826000
Industrial Occupied	IT	1.679000	1.00	0.02472181	0.00710795	0.01077658	0.01180000
Industrial Vacant	IX	1.679000	0.70	0.01730527	0.00497556	0.00754360	0.00826000
Pipeline	PT	0.700000	1.00	0.01030689	0.00296341	0.00449292	0.00860418
<b><i>Payment In Lieu</i></b>							
Residential General Only	RG	1.000000	1.00	0.01472413	0.00423344	0.00641845	0.00000000
Residential	RH, RP	1.000000	1.00	0.01472413	0.00423344	0.00641845	0.00188000
Commercial Occupied	CF, CP, GF	1.679000	1.00	0.02472181	0.00710795	0.01077658	0.01180000
Commercial General Only	CG	1.679000	1.00	0.02472181	0.00710795	0.01077658	0.00000000
Commercial Vacant	CJ, CR	1.679000	0.70	0.01730527	0.00497556	0.00754360	0.00826000
Industrial Occupied	IH	1.679000	1.00	0.02472181	0.00710795	0.01077658	0.01180000
Industrial Excess	IK	1.679000	0.70	0.01730527	0.00497556	0.00754360	0.00826000

**SCHEDULE B: 2016 URBAN SURCHARGE AND CENTRAL COMMERCIAL AREA ROLL RANGES**

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**2016 Urban Surcharge  
Special Area Rate Roll Ranges**

<b>Roll From</b>	<b>Roll To</b>
5741-000-001-000-00	5741-000-016-999-99
5741-000-023-000-00	5741-000-061-999-99

**2016 Central Commercial Area  
Special Area Rate Roll Ranges**

<b>Roll From</b>	<b>Roll To</b>
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