

**TOWNSHIP OF CENTRAL MANITOULIN  
BY-LAW 2001-14**

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BEING A BY-LAW TO, ADOPT THE ESTIMATES OF ALL SUMS REQUIRED, CONFIRM THE TAX RATIOS TO BE USED, AND APPLY THE RATES OF TAXATION FOR 2001.

WHEREAS the Council of the Corporation of the Township of Central Manitoulin has, in accordance with the Municipal Act R.S.O. 1990 Chapter M45, as amended, considered the estimates of the Municipality and of the Boards and Commissions of the Municipality for the year 2001.

NOW THEREFORE the Council of the Township of Central Manitoulin enacts as follows:

- 1) That the estimates as shown in Final Budget July 4th, 2001 be adopted for 2001, and;
- 2) That tax liabilities for previous years under section 368.0.2 of the Municipal Act shall be recalculated and notices may be issued on or after June 30<sup>th</sup>, 2001, and;
- 3) That the following tax ratios continue to be used pursuant to Ontario Regulation 703/98:
 

Multi-residential:	1.1139	
Commercial:	1.0308	
Industrial:	1.2021	and;
- 4) That final tax rates and levies for municipal purposes are hereby imposed upon the whole of the assessment for real property of the following assessment classes according to the assessment roll for 2001 as returned:

RTC/RTQ	SUPPORT	RETURNED ASSESSMENT	TAX RATIO	TAX REDUCTION	MUNICIPAL TAX RATE	MUNICIPAL TAX LEVY
CF	NO	316,000	1.0308	1	0.01135575	3,588.42
CG	NO	598,000	1.0308	1	0.01135575	6,790.74
CT	NO	8,691,785	1.0308	1	0.01135575	98,701.71
CX	NO	74,000	1.0308	0.7	0.00794902	588.23
E	NO	10,368,975	NA	NA	NA	NA
FT	EP	11,318,393	0.25	1	0.00275411	31,172.10
IJ	NO	8,000	1.2021	0.65	0.00860786	68.86
IT	NO	561,605	1.2021	1	0.01324286	7,437.26
MP	EP	568,000	1.1139	1	0.01227121	6,970.05
RF	EP	25,000	1	1	0.01101644	275.41
RG	NO	133,500	1	1	0.01101644	1,470.69
RT	EP	135,973,685	1	1	0.01101644	1,497,945.94
RT	NO	668,110	1	1	0.01101644	7,360.19
RT	FP	520,742	1	1	0.01101644	5,736.72
TT	EP	1,053,405	0.25	1	0.00275411	2,901.19
TOTAL LEVY:						1,671,007.51

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- 5) That the following special area rates and levies for garbage collection in Carnarvon ward be hereby imposed against the whole of the assessment for real property of the following assessment classes according to the 2001 assessment roll as returned:

RTC/RTQ	SUPPORT	RETURNED ASSESSMENT	TAX RATIO	TAX REDUCTION	MUNICIPAL TAX RATE	MUNICIPAL TAX LEVY
CF	NO	287,000	1.0308	1	0.00087544	251.25
CG	NO	501,000	1.0308	1	0.00087544	438.6
CT	NO	7,298,530	1.0308	1	0.00087544	6,389.44
CX	NO	74,000	1.0308	0.7	0.00061281	45.35
E	NO	9,295,475	NA	NA	NA	NA
FT	EP	3,968,903	0.25	1	0.00021232	842.68
IJ	NO	8,000	1.2021	0.65	0.0006636	5.31
IT	NO	496,115	1.2021	1	0.00102092	506.5
MP	EP	568,000	1.1139	1	0.00094602	537.34
RF	EP	25,000	1	1	0.00084928	21.23
RG	NO	6,000	1	1	0.00084928	5.1
RT	EP	63,058,122	1	1	0.00084928	53,554.23
RT	FP	188,000	1	1	0.00084928	159.67
TT	EP	345,355	0.25	1	0.00021232	73.33
TOTAL LEVY:						62,830.00

- 6) That final tax rates and levies for education purposes, as per Ontario Regulations 307/99 and 308/99 and subject to any specific PIL sharing, be hereby imposed upon the whole of the assessment for real property of the following assessment classes according to the 2001 assessment roll as returned:

RTC/RTQ	SUPPORT	RETURNED ASSESSMENT	TAX RATIO	TAX REDUCTION	EDUCATION TAX RATE	EDUCATION TAX LEVY
CF	NO	316,000	1.0308	1	0.00965790	3,051.90
CG	NO	598,000	1.0308	1	0.00965790	5,775.42
CT	NO	8,691,785	1.0308	1	0.00965790	83,944.39
CX	NO	74,000	1.0308	0.7	0.00676053	500.28
E	NO	10,368,975	NA	NA	NA	NA
FT	EP	11,318,393	0.25	1	0.00095000	10,752.47
IJ	NO	8,000	1.2021	0.65	0.00822813	65.83
IT	NO	561,605	1.2021	1	0.01265866	7,109.17
MP	EP	568,000	1.1139	1	0.00380000	2,158.40
RF	EP	25,000	1	1	0.00380000	95
RG	NO	133,500	1	1	0.00380000	507.3
RT	EP	135,973,685	1	1	0.00380000	516,700.00
RT	NO	668,110	1	1	0.00380000	2,538.82
RT	FP	520,742	1	1	0.00380000	1,978.82
TT	EP	1,053,405	0.25	1	0.00095000	1,000.73
TOTAL LEVY:						636,178.53

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- 7) That assessments for individual properties may be adjusted prior to the calculation of the final tax levy to reflect Assessment Review Board decisions with the understanding that this will alter the levy totals shown within this by-law but not the tax rates imposed, and;
- 8) That, where the sum of taxes for which any person is chargeable, upon any real property assessed as one parcel to the same owner, would according to the assessment thereon be less than ten dollars (\$10.00) the taxes shall be deemed to be \$10.00 (such being a minimum tax); and the difference between the amount calculated by applying the tax rate to the assessment and the minimum tax shall form part of the general funds of the municipality, and;
- 9) That the tax notices shall be mailed out prior to August 17<sup>th</sup>, 2001 and shall be due and payable in two installments as follows:

First Installment	-	August 31 <sup>st</sup> , 2001	-	35% of total levy.
Final Installment	-	October 31st, 2001	-	65% of total levy.
- 10) That there shall be imposed a penalty for non-payment of installments of taxes at a rate of 1.25% per month on all taxes unpaid on the first day following the installment due date and on the first day of each month thereafter until paid in full, and;
- 11) That on all other taxes in default on January 1<sup>st</sup>, 2001, interest shall be added at the rate of 1.25% per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded, and;
- 12) That penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had been originally imposed and shall form part of the unpaid final levy, and;
- 13) That the Tax Collector is hereby authorized to mail or cause to be mailed the notice of the taxes due to the address of the residence or business of the person as indicated on the last revised assessment roll, and;
- 14) That taxes are payable at the Township of Central Manitoulin, Box 187, Mindemoya, Ontario, P0P 1S0, and;
- 15) That the tax collector and treasurer are hereby authorized to accept part payment from time to time on account of any taxes due, and;
- 16) This by-law shall come into effect on the date of the final reading thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 4th DAY OF JULY, 2001.

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Reeve

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Clerk

I, Mark Read, Clerk-Treasurer of the Township of Central Manitoulin, do hereby certify that the foregoing is a true copy of By-Law # 2001 - 14 which was passed by Central Manitoulin Township Council on the 4th day of July, 2001.

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Clerk-Treasurer