

MUNICIPALITY OF CENTRAL MANITOULIN

BY-LAW 2019-05

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 2019.

WHEREAS the Council of the Municipality of Central Manitoulin has, in accordance with the Municipal Act R.S.O. 2001, S.O. 2001 chapter 25, as amended, considered the estimates of the Municipality and of the Boards and Commissions of the Municipality for the year 2019.

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

That the estimates as shown in Final Budget of January 31, 2019 as attached and;

- 1) That the following tax ratios with subclass reduction factors calculated to be used pursuant to Ontario Regulation 400/98:

Multi-residential:	1.00000
Commercial:	1.03080
Commercial Vacant:	0.72160
Farm:	0.25000
Industrial:	1.20210
Industrial: vacant land	0.78140
Landfill	0.76196
Managed Forest	0.25000

and;

- 2) 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 2019 as returned:

RTC/ RTQ	SUPP	CLASS	RETURNED ASSESSMENT	TAX RATIO	MUNICIPAL RATE	MUNICIPAL TAX LEVY
CF	NO	Commercial: PIL, Full	999,140	1.03080	0.01240539	12,394.72
CG	NO	Commercial: PIL, General	432,500	1.03080	0.01240539	5,365.33
CT	NO	Commercial: Full	10,407,717	1.03080	0.01240539	129,111.79
CU	NO	Commercial: Excess Land	42,200	0.72156	0.00868377	366.46
CX	NO	Commercial: Vacant Land	65,500	0.72156	0.00868377	568.79
C7	NO	Commercial: Small Scale on Farm	0	0.25770	0.00310135	0.00
E	NO	Exempt	14,347,794	0.00000	0.00000000	0.00
FT	EP	Farm: Full	44,981,896	0.25000	0.00300868	135,336.13
HF	NO	Landfills	119,485	0.76196	0.00916994	1,095.67
IJ	NO	Industrial: Vacant, PIL	16,975	0.78137	0.00940351	159.62
IT	NO	Industrial: Full	832,172	1.20210	0.01446694	12,038.98
IU	NO	Industrial: Excess Land	13,200	0.78137	0.00940351	124.13
IX	NO	Industrial: Vacant Land	0	0.78137	0.00940351	0.00
IY	NO	Industrial: PIL, Full, Vacant	0	0.78137	0.00940351	0.00
I7	NO	Industrial: Small Scale on Farm	0	0.30053	0.00361673	0.00
JT	NO	New Industrial: Full	464,000	1.20210	0.01446694	6,712.66
JU	NO	New Industrial: Excess Land	39,000	0.78137	0.00940351	366.74
JX	NO	New Industrial: Vacant Land	0	0.78137	0.00940351	0.00
MT	EP	Multi Residential	1,848,000	1.00000	0.01203472	22,240.16
NT	EP	New Multi Residential	0	1.00000	0.01203472	0.00
RF	EP	Residential: PIL, Full	103,250	1.00000	0.01203472	1,242.58
RG	NO	Residential: PIL, General	236,700	1.00000	0.01203472	2,848.62
RP	NO	Residential: PIL Tenant	1,675	1.00000	0.01203472	20.16
RT	EP	Residential: Full Eng Pub	341,020,061	1.00000	0.01203472	4,104,080.95
RT	FP	Residential: Full Fr Pub	1,803,883	1.00000	0.01203472	21,709.23
RT	FS	Residential: Fr Sep	0	1.00000	0.01203472	0.00
TT	EP	Man. Forest: Full, Eng Pub	8,606,304	0.25000	0.00300868	25,893.61
TT	FP	Man. Forest: Full, Fr Pub	52,600	0.25000	0.00300868	158.26
XT	NO	New Comm: Full	6,362,016	1.03080	0.01240539	78,923.29
XU	NO	New Commercial: Excess Land	46,100	0.72156	0.00868377	400.32
XX	NO	New Commercial: Vacant Land	0	0.72156	0.00868377	0.00
			432,842,168			4,561,158.20

MUNICIPALITY OF CENTRAL MANITOULIN

- 3) That final tax rates and levies for education purposes, as per Ontario Regulations 78/06 and amending Ontario Regulations 400/98,115/04, 98/06 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 2019 assessment roll as returned:

RTC/ RTQ	SUPP	CLASS	RETURNED ASSESSMENT	TAX RATIO	EDUCATION RATE	EDUCATION TAX LEVY
CF	NO	Commercial: PIL, Full	999,140	1.03080	0.00710084	7,094.73
CG	NO	Commercial: PIL, General	432,500	1.03080	0.00000000	0.00
CT	NO	Commercial: Full	10,407,717	1.03080	0.00710084	73,903.53
CU	NO	Commercial: Excess Land	42,200	0.72156	0.00603571	254.71
CX	NO	Commercial: Vacant Land	65,500	0.72156	0.00603571	395.34
C7	NO	Commercial: Small Scale on Farm	0	0.25770	0.02575000	0.00
E	NO	Exempt	14,347,794	0.00000	0.00000000	0.00
FT	EP	Farm: Full	44,981,896	0.25000	0.00040250	18,105.21
HF	NO	Landfills	119,485	0.76196	0.00534508	638.66
IJ	NO	Industrial: Vacant, PIL	16,975	0.78137	0.00849750	144.25
IT	NO	Industrial: Full	832,172	1.20210	0.01030000	8,571.37
IU	NO	Industrial: Excess Land	13,200	0.78137	0.00849750	112.17
IX	NO	Industrial: Vacant Land	0	0.78137	0.00849750	0.00
IY	NO	Industrial: PIL, Full, Vacant	0	0.78137	0.00849750	0.00
I7	NO	Industrial: Small Scale on Farm	0	0.30053	0.00257500	0.00
JT	NO	New Industrial: Full	464,000	1.20210	0.01030000	4,779.20
JU	NO	New Industrial: Excess Land	39,000	0.78137	0.00849750	331.40
JX	NO	New Industrial: Vacant Land	0	0.78137	0.00849750	0.00
MT	EP	Multi Residential	1,848,000	1.00000	0.00161000	2,975.28
NT	EP	New Multi Residential	0	1.00000	0.00161000	0.00
RF	EP	Residential: PIL, Full	103,250	1.00000	0.00161000	166.23
RG	NO	Residential: PIL, General	236,700	1.00000	0.00000000	0.00
RP	NO	Residential: PIL Tenant	1,675	1.00000	0.00161000	2.70
RT	EP	Residential: Full Eng Pub	341,020,061	1.00000	0.00161000	549,042.30
RT	FP	Residential: Full Fr Pub	1,803,883	1.00000	0.00161000	2,904.25
RT	FS	Residential: Fr Sep	0	1.00000	0.00161000	0.00
TT	EP	Man. Forest: Full, Eng Pub	8,606,304	0.25000	0.00040250	3,464.04
TT	FP	Man. Forest: Full, Fr Pub	52,600	0.25000	0.00040250	21.17
XT	NO	New Comm: Full	6,362,016	1.03080	0.00710084	45,175.66
XU	NO	New Commercial: Excess Land	46,100	0.72156	0.00603571	278.25
XX	NO	New Commercial: Vacant Land	0	0.72156	0.00603571	0.00
			432,842,168			718,360.44

- 4) 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;
- 5) That, where the sum of taxes, for which any person is chargeable, and upon any real property assessed as one parcel to the same owner, would according to the assessment thereon be less than forty dollars (\$40.00) the taxes shall be deemed to be \$40.00 (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;
- 6) That the tax notices shall be mailed out prior to August 1st, 2019 and shall be due and payable in two installments as follows:
- | | | | | |
|-------------------|---|---------------------------------|---|--------------------|
| First Installment | - | August 30 th , 2019 | - | 35% of total levy. |
| Final Installment | - | October 31 st , 2019 | - | 65% of total levy. |
- 7) 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;

MUNICIPALITY OF CENTRAL MANITOULIN

- 8) That on all other taxes in default on January 1st, 2019, 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;
- 9) 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;
- 10) 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;
- 11) That taxes are payable at the Municipality of Central Manitoulin, Box 187, Mindemoya, Ontario, P0P 1S0, and;
- 12) That the tax collector and treasurer are hereby authorized to accept part payment from time to time on account of any taxes due, and;
- 13) 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 23th DAY May 2019

Mayor – Richard Stephens

CAO/Clerk – Ruth Frawley

I, _____, Clerk of the Municipality of Central Manitoulin, do hereby certify that the foregoing is a true copy of By-Law # 2019-05, which was passed by the Municipality of Central Manitoulin Council on the 23th day of May 2019.

Clerk