

THE CORPORATION OF THE MUNICIPALITY OF CALLANDER

BY-LAW NO. 2019-1618

Being a By-law to adopt the estimates of all sums required during the year and to provide for the adoption of tax rates, penalty and interest in default of payment thereof for 2019.

WHEREAS Council of the Corporation of the Municipality of Callander has, in accordance with Section 290 (1) of the *Municipal Act, 2001* S.O. 2001, c. 25, as amended, considered the estimates of the Municipality;

AND WHEREAS Section 312(2) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections 307 and 308 of the *Municipal Act, 2001* S.O. 2001, c. 25, as amended require tax rates to be established in the same proportion to tax ratio;

AND WHEREAS all property assessment rolls on which the 2019 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act subject to the appeals at present before the District Court and the Ontario Municipal Board;

AND WHEREAS "Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment" as defined in the *Assessment Act* R.S.O. 1990 Chapter 31, as amended have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios on the property for 2019 taxation year have been set out in By-law Number 2019-1618 of the Corporation of the Municipality of Callander;

AND WHEREAS the tax rates on the aforementioned property classes and property subclasses have been calculated pursuant to the provisions of the *Municipal Act, 2001* S.O. 2001, c. 25, as amended and the manner set out herein;

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of Callander to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the "Province") pursuant to Section 257.12.1(1) of the *Education Act*, R.S.O. 1990 C. E 2, as amended (hereinafter referred to as the "Education Act") and the Regulations passed under the Education Act;

AND WHEREAS Public Meetings where residents were provided with an opportunity to comment on the 2019 Budget were held on March 12, 2019, March 19, 2019, March 26, 2019, April 2, 2019, April 8, 2019, April 23, 2019 & April 30, 2019.

AND WHEREAS Notice of the intention to adopt the 2019 Municipal Budget as required by the *Municipal Act, 2001* S.O. 2001, c. 25, Section 291(1) and By-law 2011-1295, was provided by way of advertisement in the North Bay Nugget on May 1, 2019;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF CALLANDER ENACTS AS FOLLOWS:

1. That the estimates, attached hereto as Schedule A and forming part of this by-law, be adopted and the following amounts be levied based on the 2019 Municipal Budget:

General Municipal Purposes \$5,448,519

2. That for the year 2019, The Corporation of the Municipality of Callander shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment

and Managed Forests Assessment the rates of taxation per current value assessment as follows:

Class	Municipal Tax Rate	Education Tax Rate	Total Tax Rate
Residential	0.01003701	0.00161000	0.01164701
New Multi-Residential	0.01003701	0.00161000	0.01164701
Multi-Residential	0.01210530	0.00161000	0.01371530
Commercial Occupied (same for New Construction)	0.01102696	0.01030000	0.02132696
Commercial Excess Land	0.00771887	0.00875500	0.01647387
Commercial Vacant Land	0.00771887	0.00875500	0.01647387
Industrial Occupied (same for New Construction)	0.01353513	0.01030000	0.02383513
Industrial Excess Land	0.00879783	0.00849750	0.01729533
Industrial Vacant Land	0.00879783	0.00849750	0.01729533
Pipelines	0.01115684	0.00889336	0.02005020
Farmlands	0.00250925	0.00040250	0.00291175
Managed Forests	0.00250925	0.00040250	0.00291175

3. That the levy provided for in this By-law shall be reduced by the amount of the interim levy for 2019.
4. That for payments-in-lieu of taxes due to the Corporation of the Municipality of Callander the actual amount due shall be based on the assessment roll and the tax rates for the year 2019.
5. That for the railway rights of way due to the Corporation of the Municipality of Callander the actual amount due shall be based on the assessment roll and the tax rates for the year 2019.
6. That taxes rated, levied and imposed, pursuant to the provisions of this By-law shall become due and payable in two installments, namely June 28th, 2019 and July 31st, 2019. In default of payment of the full amount of any instalment of taxes by the respective due date for the payment thereof, the subsequent instalment thereof shall forthwith become due and payable.
7. That a penalty of one and one quarter percent (1 ¼%) per month on the unpaid balance will be imposed after default and on the first day of each calendar month thereafter in which default continues, pursuant to Section 345 Subsections 1, 2 and 3 of the Municipal Act S.O. c. 25, as amended.
8. That the Treasurer shall mail or cause to be mailed to the address of the residence or place of business of every person indicated on the last revised assessment roll, a notice setting out the tax payments required to be made pursuant to this By-law and the respective dates by which they are to be paid to avoid penalty and interest, and particulars of the penalties imposed for any late payment.
9. That all taxes shall be paid into the Office of the Treasurer.
10. That the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due.
11. That nothing herein contained shall prevent the Treasurer from proceedings at any time with the collection of any rate, tax or assessment of any part thereof, in

accordance with the provisions of the Statutes and By-laws governing the collection of taxes.

12. That where a tenant of lands, owned by the Crown or in which the Crown has an interest, has been employed either within or outside the municipality by the same employer for not less than thirty days, such employer shall turn over to the Treasurer on demand out of any wages, salary or other remuneration due to such employee the amount then payable for taxes under the by-law and such payment relieves the employer from any liability to the employee for the amount so paid.

13. That this By-law shall come into force and take effect on the final day of passing.

TAKEN AS READ A FIRST TIME THIS 7th DAY OF MAY 2019.

READ A SECOND TIME THIS 7th DAY OF MAY 2019.

READ A THIRD TIME AND FINALLY PASSED THIS 7th DAY OF MAY 2019.

Mayor, Hector D. Lavigne

Municipal Clerk, Elaine Gunnell