

The Corporation of the Town of Atikokan

By-Law No. 19-20

**Being a By-Law to adopt the estimate of sums required for
Municipal purposes during the year and to strike the rates of taxation
for all purposes for the year 2020**

WHEREAS the Council of The Corporation of the Town of Atikokan has in accordance with the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, considered the estimates of the Municipality and of the Boards and Commissions of the Municipality and it is necessary that the following sums be raised by means of taxation for the year 2020; and

WHEREAS the tax rates for School Board Purposes for 2020 have been prescribed in Ontario Regulation 400/98 as amended; and

WHEREAS the tax ratios and the tax rate reductions for prescribed property sub-classes for the 2020 taxation year have been set out in By-law 18-20 of the Town of Atikokan dated the 30th day of July, 2020; and

WHEREAS the Assessment Roll made in 2019 and upon which the 2020 taxes are to be levied has been received from the Municipal Property Assessment Corporation (MPAC);

NOW THEREFORE, The Council of The Corporation of the Town of Atikokan **ENACTS AS FOLLOWS:**

- 1) THAT the Council of the Town of Atikokan adopt the sum of fifteen million two hundred forty four thousand and eighteen (\$15,244,018.00) as detailed in Schedule "A" attached hereto and forming part of this By-law, as the gross estimate of the funds required during the year 2020 for general and special purposes of the Town including all sums required by law to be provided by the Town for any local board of the Town, excluding school boards.
- 2) THAT having duly adopted the gross estimate set out in Schedule "A" and having deducted therefrom the estimated revenues other than property taxes and payments in lieu of property taxes for the year 2020, the Council of the Town of Atikokan hereby adopts the sum of Seven Million, Eight Hundred and Six Thousand, Six Hundred and Fifty-Seven Dollars (\$7,806,657) as its estimate of the Property Tax Levy, including payments in lieu of property taxes, required during the year 2020 for the general and special purposes of the Town, including all sums required to be provided by the Town for any local board of the Town, excluding school boards.
- 3) THAT for the taxation year 2020 the Town shall levy upon all assessments, for all properties which are fully taxable and/or subject to Payments in Lieu of Property Taxes, the tax rates as set out in Table A of this by-law.
- 4) The said final taxes shall become due and payable in the following manner:
 - a) If the mailing date of such taxes is after the 10th of July, 2020, but prior to the 11th day of August, 2020, the first fifty percent shall become due and payable on the 31st day of August, 2020, the latter fifty percent shall become due and payable on the 31st day of October, 2020.
 - b) If the mailing date of such taxes is after the 11th day of August, 2020, the first fifty percent shall become due and payable on the 30th day of September, 2020, the latter fifty percent shall become due and payable on the 30th day of November, 2020.

**Table A
2020 Tax Rates for Municipal and School Purposes**

Realty Tax Class	2020 Municipal Tax Rate	2020 Education Tax Rate
Residential/Farm	0.03220716	0.00153000
Managed Forest	0.00805179	0.00038250
Multi-Residential	0.06441432	0.00153000
Commercial and Commercial New Construction	0.06234552	0.00980000
Commercial and Commercial N-C Vacant Land	0.04364187	0.00980000
Commercial and Commercial N-C Excess Land	0.04364187	0.00980000
Industrial Residual and Industrial Residual New Construction	0.06477854	0.00980000
Industrial Residual and Industrial Residual N-C Vacant Land	0.04534498	0.00980000
Industrial Residual and Industrial Residual N-C Excess Land	0.04534498	0.00980000
Large Industrial and Large Industrial New Construction	0.10527985	0.00980000
Large Industrial and Large Industrial N-C Excess Land	0.07369589	0.00980000
Landfill	0.03220716	0.00980000
Pipeline	0.07790677	0.00980000

5) There shall be imposed a penalty for non-payment of taxes on due date or any installment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default.

6) There shall be imposed an additional interest charge of 1.25% per month on any amount that remains due and unpaid, which shall begin to accrue as of the first day of default.

7) The Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.

8) All taxes shall be paid into the Office of the Collector.

9) 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 30 days, such employer shall pay over to the Collector on demand out of any wages, salaries or other remuneration due to such employee, the amount then payable for taxes under this by-law and any such payment shall relieve the employer from any liability to the employee for the amount paid.

10) The Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.

11) This by-law shall come into force and effect upon the date of the final reading thereof.

READ a FIRST, SECOND and THIRD time and FINALLY PASSED this 30th day of July, 2020.

Demetri Brown

Mayor

Sue Bates

Clerk

Schedule "A" to By-Law 19-20

Town of Atikokan Budget 2020
Budget Summary

	Revenues	Expenditures	Net Impact
General Operations Budget			
General Revenues	(3,018,231.00)		(3,018,231.00)
Council	-	102,630.00	102,630.00
Administration	(17,494.00)	1,745,239.00	1,727,745.00
Fire Department	(12,500.00)	368,940.00	356,440.00
Protective Services	(32,708.00)	883,311.00	850,603.00
Public Works	(35,000.00)	2,675,527.00	2,640,527.00
Sewer and Water	(1,513,600.00)	2,045,175.00	531,575.00
Solid Waste	(82,524.00)	605,745.00	523,221.00
Airport	(52,100.00)	181,495.00	129,395.00
Health Services	(15,700.00)	703,404.00	687,704.00
Social Services		344,833.00	344,833.00
Recreation Services	(296,575.00)	1,811,210.00	1,514,635.00
Cultural Services	(53,662.00)	450,922.00	397,260.00
Planning & Development	(1,000.00)	221,849.00	220,849.00
Subtotal General Operations	<u>(5,131,094.00)</u>	<u>12,140,280.00</u>	<u>7,009,186.00</u>
Add:			
Cap. and Non-recurring Expenditures Financed from Current Rev.			<u>3,315,574.00</u>
Transfer to Reserves			<u>80,000.00</u>
Prior Years Surplus/Deficit to be financed			<u>(2,598,103.00)</u>
			<u>7,806,657.00</u>
Subtract:			
Transfers from Reserves to finance Current Years Operations			<u> </u>
Amount to be Financed by Taxation			<u><u>7,806,657.00</u></u>

Gross Estimates:		Operating	Capital		
Revenues	Reserves		820,000		
	Annual Revenues	1,815,520	3,315,574		
	Provincial Grants	}	1,236,267		
	Federal Grants		250,000		
	Long Term Debt Donations				
Total Revenues		1,815,520	5,621,841	Revenue Neutral	
Levy Required		7,806,657		Levy	Special Levy
				7,581,102	225,555
Total Budget		9,622,177	5,621,841		
		15,244,018			

Schedule "B" to By-Law 19-20

Town of Atikokan Budget 2020

Capital and Major Non Recurring Expenditures

Sources of Financing

		Expenditure	Ont. Grants	Can. Grants	Donations	Reserve Debt	Reserves	L.T. Debt	Curr. Rev	
Admin										
Protective Services										
1 5	3130 900	FIRE BUILDING	90,000				75,000		15,000	
1 5	3310 300	DEMO	90,000				62,000		28,000	
PublicWorks										
1 5	4010 900	ENGINEERING	11,500						11,500	
1 5	4240 900	PATCHING	225,000				200,000		25,000	
1 5	4450 900	STREET LIGHTS	40,000						40,000	
1 5	4700 900	PUBLIC WORKS BUILDING	100,000						100,000	
1 5	4800 900	PUBLIC WORKS EQUIPMENT	290,000				165,000		125,000	
2 5	5710 900	SEWAGE TREATMENT PLANT	2,610,000	904,482			250,000		1,455,518	
2 5	5740 900	SEWAGE PUMP STATIONS	1,964,000	272,244	250,000				1,441,756	
Recreation										
1 5	8355 900	GOLF EQUIPMENT	20,000						20,000	
1 5	8400 900	SKI	50,000				30,000		20,000	
1 5	8507 900	REC WELLNESS	24,000						24,000	
Cultural										
1 5	8910 900	MUSEUM	36,000	18,200			14,000		3,800	
1 5	8800 900	LIBRARY	12,000				6,000		6,000	
Economic Development										
1 5	9050 270	EDEV PROMO	41,341	41,341						
Health Services										
1 5	6500 900	CEMETERY	18,000				18,000			
		Total Capital	5,621,841	1,236,267	250,000	0	0	820,000	0	3,315,574

Schedule "C" to By-Law 19-20

Town of Atikokan Budget 2020

Reserves and Reserve Funds

Fund		Balance	Transfers to Current Revenues		Transfer from	Balance
		@31/12/2019	Capital and Large non Large Expend's	Other Purposes	Current Rev.	@31/12/2020
1-3-1000-308	RESERVE - PROVINCIAL GAS TAX	51,334.76				51,334.76
1-3-1000-309	RESERVE - MAIN STREET FUND	41,340.95	41,341.00			0.05
1-3-1000-310	RESERVE - FEDERAL GAS TAX	1,092,624.44	250,000.00		167,031.30	1,009,655.74
1-3-1000-311	RESERVE - IT	23,000.00				23,000.00
1-3-1000-312	RESERVE - WORKING CAPITAL	290,680.01	250,000.00		5,000.00	45,680.01
1-3-1000-313	RESERVE - SEWER WORKS	0.00				0.00
1-3-1000-314	RESERVE - OPG	-				-
1-3-1000-315	RESERVE - SICK LEAVE/SEVERANCE	448,196.42				448,196.42
1-3-1000-320	RESERVE - FIRE DEPARTMENT	256,000.00	75,000.00		50,000.00	231,000.00
1-3-1000-325	RESERVE - DEMOLITION	62,000.00	62,000.00			-
1-3-1000-326	RESERVE - MEDICAL BUILDING	73,249.00				73,249.00
1-3-1000-330	RESERVE - POLICE DEPARTMENT	-				-
1-3-1000-340	RESERVE - JEPP EQUIPMENT	-				-
1-3-1000-341	RESERVE - PLANNING	29,000.00				29,000.00
1-3-1000-350	RESERVE - ROAD CONSTRUCTION	856,977.59	200,000.00			656,977.59
1-3-1000-351	RESERVE - BRIDGES	45,500.00			25,000.00	70,500.00
1-3-1000-352	RESERVE - EQUIPMENT	215,000.00	165,000.00			50,000.00
1-3-1000-355	RESERVE - UNDERGROUND STREET LIGHTING					-
1-3-1000-360	RESERVE - ENVIRONMENT	386,282.89				386,282.89
1-3-1000-365	RESERVE - AIRPORT	-				-
1-3-1000-367	RESERVE - CEMETERY	29,229.57	18,000.00			11,229.57
1-3-1000-368	RESERVE - PERPETUAL	143,808.75				143,808.75
1-3-1000-370	RESERVE-HANDI-VAN	53,637.00				53,637.00
1-3-1000-375	RESERVE - BUNNELL PARK	11,000.00				11,000.00
1-3-1000-380	RESERVE - RECREATION	196,887.13	30,000.00			166,887.13
1-3-1000-381	RESERVE - REC AND WELLNESS	-				-
1-3-1000-382	RESERVE - BEAUTIFICATION	17,215.28				17,215.28
1-3-1000-385	RESERVE - LIBRARY BUILDING	31,998.83	6,000.00			25,998.83
1-3-1000-387	RESERVE - MUSEUM MURAL	-				-
1-3-1000-388	RESERVE - MUSEUM	60,612.84	14,000.00			46,612.84
2-3-1000-390	RESERVE - WATER	41,000.00				41,000.00
Totals		4,456,575.46	1,111,341.00	-	80,000.00	3,592,265.76