

**The Corporation of the Town of Atikokan
By-Law No. 35-18**

**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 2018**

WHEREAS the Council of the Corporation of the Town of Atikokan has in accordance with the *Municipal Act, 2001, S.O. 2001, Chapter 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 2018;

AND WHEREAS the Council of the Corporation of the Town of Atikokan is required to pass a by-law to establish the tax rates for School Board Purposes for 2018, pursuant to the *Education Act, R.S.O. 1990, Chapter E2, Section 257.12.1* as amended;

AND WHEREAS the tax rates for School Board Purposes for 2018 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 2018 taxation year have been set out in By-law 34-18 of the Town of Atikokan dated the 25th day of June, 2018;

AND WHEREAS the Assessment Roll made in 2017 and upon which the 2018 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 sixteen million one hundred twenty seven thousand six hundred eighty one Dollars (\$16,127,681.00) 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 2018 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 2018, the Council of the Town of Atikokan hereby adopts the sum of Seven Million, Two Hundred Ninety-Six Thousand, Two Hundred and Thirty-Two Dollars (\$7,296,232) as its estimate of the Property Tax Levy, including payments in lieu of property taxes, required during the year 2018 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 2018 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, 2018, but prior to the 11th day of August, 2018, the first fifty percent shall become due and payable on the 31st day of August, 2018, the latter fifty percent shall become due and payable on the 31st day of October, 2018.
 - b) If the mailing date of such taxes is after the 11th day of August, 2018, the first fifty percent shall become due and payable on the 28th day of September, 2018, the latter fifty percent shall become due and payable on the 30th day of November, 2018.

**Table A
2018 Tax Rates for Municipal and School Purposes**

Realty Tax Class	Total 2018 Municipal Tax Rate	2018 Education Tax Rate
Residential/Farm	0.03109291	0.00170000
Managed Forest	0.00777323	0.00042500
Multi-Residential	0.06218582	0.00170000
Commercial and Commercial New Construction	0.06018859	0.01090000
Commercial and Commercial N-C Vacant Land	0.04213202	0.00763000
Commercial and Commercial N-C Excess Land	0.04213202	0.00763000
Industrial Residual and Industrial Residual New Construction	0.06503255	0.01090000
Industrial Residual and Industrial Residual N-C Vacant Land	0.04552278	0.00763000
Industrial Residual and Industrial Residual N-C Excess Land	0.04552278	0.00763000
Large Industrial and Large Industrial New Construction	0.10569267	0.01090000
Large Industrial and Large Industrial N-C Excess Land	0.07398487	0.00763000
Landfill	0.03109291	0.01090000
Pipeline	0.07521148	0.01090000

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 25th day of June, 2018.

Denise Brown

Mayor

Sue Bates

Clerk