

THE CORPORATION OF THE TOWN OF GORE BAY

BY-LAW NO. 2018-11

**BEING A BY-LAW TO ADOPT THE CURRENT ESTIMATES,
ESTABLISH TAX RATIOS AND ADOPT TAX RATES FOR THE
YEAR 2018**

WHEREAS the Council of the Corporation of the Town of Gore Bay in accordance with the Municipal Act, RSO 2001, S.O. 2001 Chapter 25, as amended, considered the estimates of the municipality of the Board thereof, and by virtue of the Municipal Act, and the Education Act, 1990, it is necessary that the sums be raised by means of taxation for the year 2018.

AND WHEREAS all real property assessment rolls made for the year 2018 on which the 2018 taxes are to be levied have been returned, revised and duly certified by the Regional Registrar of the Assessment Review Court;

AND WHEREAS certain education rates are provided in various regulations and commercial and industrial education amounts have been requisitioned by the Province;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF GORE BAY ENACTS AS FOLLOWS:

1. THAT the estimates for the year be as follows:

GENERAL MUNICIPAL PURPOSES	\$1,053,946.00
SCHOOL PURPOSES	\$ 206,665.00

2. THAT the tax ratios for the municipality as follows are pursuant to Ontario Regulation 73/03

RESIDENTIAL/FARM	1.0000
MULTI-RESIDENTIAL	1.0000
COMMERCIAL OCCUPIED	0.9000
COMMERCIAL VACANT UNITS	0.6300
COMMERCIAL VACANT LAND	0.6300
INDUSTRIAL OCCUPIED	0.9000
FARMLANDS	0.2500

3. THAT the tax rates for municipal and education purposes are as follows:

CLASS	MUNICIPAL RATE	EDUCATION RATE	TOTAL RATE
Residential/Farm	0.015758	0.001700	.017458
Multi-Residential	0.015758	0.001700	.017458
Commercial Occupied	0.014182	0.010900	.025082
Commercial Vacant	0.009928	0.007630	.017558
Industrial Occupied	0.014182	0.008769	.022951
Farmlands	0.003940	0.000425	.004365

4. Notwithstanding the provisions of Clause 1 of this By-law, any additional taxes payable as a result of additions to the roll pursuant to Section 36 of the Assessment Act, shall be that portion of the amount of taxes which could have been levied for the current year if the assessment had been made in the usual way, and that portion shall be in the ratio that the number of months remaining in the current year after the month in which the notice provided for herein, is delivered or sent, bears to the number twelve, and shall be entered in the Collector's Roll and collected in the same manner as if the assessment had been made in the usual way and more particularly described as follows:
 - a) If the assessment has been added to the Collector's Roll after June 30th, the taxes shall be due and payable in one installment by the 28th day of September, following the entry of the assessment in the Collector's Roll and twenty-one (21) days after entry of the assessment thereafter;
5. Where interim taxes have been levied prior to the passing of this by-law, such taxes shall be shown as a reduction of the 2018 tax levy established herein;
6. Annual total taxes shall be due and payable in two installments as follows:
 - i) 30th day of April, 2018
 - ii) 28th day of September, 2018
7. The Collector is hereby authorized to mail, deliver or cause to be mailed or delivered, 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. Taxes shall be payable at par to: The Corporation of the Town of Gore Bay at the Municipal Office or by mail to the Town of Gore Bay;
9. There shall be imposed as a penalty for non-payment of taxes or any class or installment thereof on the due date as specified in Clause 6 of this by-law, as the case may be, a percentage charge of one and one quarter percent (1 ¼ %) on the first day next after the appropriate due date, which shall be the first day of default and an additional penalty of one and one quarter percent (1 ¼ %) shall be added on the first day of each calendar month thereafter in which default continues, but in no event shall any penalty be added under this clause after the year 2018.
10. The Treasurer and Collector of Taxes be and the same are hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such payment provided that acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable under Clause 8 hereof in respect of non-payment of any taxes or any class of taxes or of any installment thereof;
11. This By-Law shall come into force and take effect on the final date of passing hereof.

READ A FIRST, SECOND, THIRD, AND FINALLY PASSED THIS 26TH DAY OF MARCH, 2018.

.....
MAYOR

.....
CLERK