

**THE CORPORATION OF THE TOWNSHIP OF LAKE OF BAYS**  
**BY-LAW NUMBER 10-53**

BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS REQUIRED DURING THE YEAR 2010 FOR THE LOCAL, MUSKOKA, AND EDUCATION PURPOSES.

WHEREAS the Council of the Corporation of the Township of Lake of Bays (hereinafter referred to as the "Corporation") shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the Corporation pursuant to Section 290 of the Municipal Act, S.O. 2001, c.25, as amended (hereinafter referred to as the Municipal Act);

AND WHEREAS it is necessary for the "Corporation", pursuant to Section 312 of the Municipal Act, to raise certain sums for the general and special municipal levies for the year 2010;

AND WHEREAS all property assessment rolls on which the 2010 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS the Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios and the tax reductions for prescribed property subclasses on the aforementioned property for the 2010 taxation year, have been set out in By-law 2010-26 by the District Municipality of Muskoka;

AND WHEREAS these tax rates on the aforementioned Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and the applicable subclasses have been calculated pursuant to the provisions of the said Municipal Act in the manner set out therein.

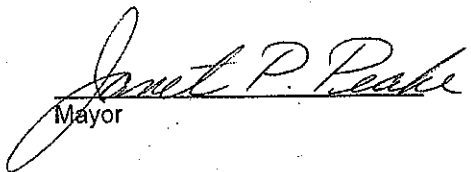
NOW THEREFORE the Corporation of the Township of Lake of Bays enacts as follows:

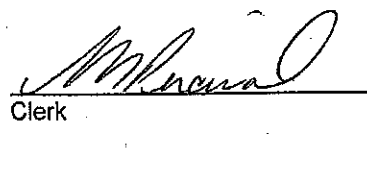
1. a. That the "Corporation" adopt the sum of \$6,867,596 as detailed in Column 2 of Schedule "A" attached hereto and which forms part hereof as the gross expenditures required during the year 2010 for general purposes of the Township of Lake of Bays including all sums required by law to be provided by the Council for any local board of the Corporation, excluding school boards, and
- b. Further, that the "Corporation" adopt the sum of \$61,700 as detailed in Column 2 of Schedule "A" attached hereto and which forms part hereof as the expenditures required during the year 2010 for gravel purposes of the Township of Lake of Bays including all sums required by law to be provided by the Council for any local board of the Corporation, excluding school boards
2. That having duly adopted the gross estimate set out in Column 1 of Schedule "A" and having deducted therefrom for the estimated revenues other than property taxes for the year 2010 the amount of \$3,462,956 detailed in Column 1 of Schedule "A", the Council hereby adopts the sum of \$3,404,640 as per Schedule "A" 2010 Tax Levy as its estimate of the property tax levy required during the year 2010 for the General Purposes of the Corporation, and \$61,700 for the special purposes - gravel including the sums required by law to be provided by Council for all local boards of the Corporation, excluding school boards.
3. a. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for District of Muskoka - General purposes set out in Schedule "B" attached hereto and which forms part hereof.

- b. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for District of Muskoka -- Hospital Capital Financing purposes set out in Schedule "C" attached hereto and which forms part hereof.
- c. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for District of Muskoka - Waste Management purposes set out in Schedule "D" attached hereto and which forms part hereof.
- d. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forest Assessment and applicable subclasses the tax rates for District of Muskoka -- Water Services (Urban Area A) purposes set out in Schedule "E" attached hereto and which forms part hereof.
- e. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forest Assessment and applicable subclasses the tax rates for District of Muskoka -- Sewer Services (Urban Area A) purposes set out in Schedule "F" attached hereto and which forms part hereof.
- f. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays - General purposes set out in Schedule "G" attached hereto and which forms part hereof.
- g. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays - Gravel purposes set out in Schedule "H" attached hereto and which forms part hereof.
- h. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays - Street Lights - Franklin purposes set out in Schedule "I" attached hereto and which forms part hereof.
- i. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays -- Street Lights -- Sinclair purposes set out in Schedule "J" attached hereto and which forms part hereof.
- j. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays - Street Lights - Ridout purposes set out in Schedule "K" attached hereto and which forms part hereof.
- k. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays -- Street Lights -- McLean purposes set out in Schedule "L" attached hereto and which forms part hereof.
- l. That for the year 2010 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Education purposes set out in Schedule "M" attached hereto and which forms part hereof.

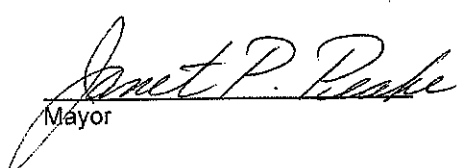
4. That Council directs that the municipality levy the local, special and District Municipality of Muskoka general, special, and education tax rates as specified herein.
5. The demand date for payment of taxes shall be June 25<sup>th</sup>, 2010.
6. Taxes shall be due and payable on July 26<sup>th</sup>, 2010 and September 27<sup>th</sup>, 2010.
7. Penalties and interest shall be charged at 1 ¼ % on current and arrears taxes remaining unpaid. The first day of default being August 1<sup>st</sup>, 2010 and October 1<sup>st</sup>, 2010, for each installment respectively, and on the first day of each calendar month thereafter in which default continues.
8. That the Treasurer is hereby directed and authorized to undertake any required action necessary to collect the levies herein, including advising residents of the terms of this by-law forthwith after its enactment.
9. That the various bodies, local boards, and departments of the Corporation are hereby authorized to proceed with the expenditures and approved programs as provided for by the adopted estimates, subject to any approved Township policies respecting same.
10. The levy provided for in Schedules "A-M" attached to this by-law shall be reduced by the amount of the applicable interim levies for 2010.
11. The Tax Collector is hereby authorized to mail or deliver 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.
12. All taxes shall be paid to The Corporation of the Township of Lake of Bays.
13. The Tax Collector is hereby empowered to accept part payment from time to time on account of any taxes due.
14. For payments-in-lieu of taxes due to the Corporation, the actual amount due shall be based on the assessment roll and the tax rates for the year 2010.
15. If any section or portion of this by-law or schedules is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Township of Lake of Bays that all remaining sections and portions of this by-law and schedules continue in force and effect.
16. Schedules "A" to "M" inclusive shall be and form a part of this by-law.
17. That this by-law comes into force and effect upon the date of the final reading thereof.

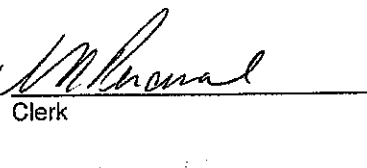
**READ** a FIRST and SECOND time this 25<sup>th</sup> day of May, 2010.

  
Mayor

  
Clerk

**READ** a THIRD time and finally passed this 25<sup>th</sup> day of May, 2010.

  
Mayor

  
Clerk

**SCHEDULE "A"**

**Corporation of the Township of Lake of Bays  
2010 Estimates – Local General Levy**

	(Column 1) 2010 Gross Revenues	(Column 2) 2010 Gross Expenditures	(Column 3) 2010 Levy	(Column 4) 2009 Levy	
General Government	1,131,961	1,278,359	146,398	195,290	
Protection to Persons & Property	548,837	1,020,515	471,678	513,230	
Transportation	1,119,089	2,974,938	1,855,849	1,606,361	
Environment	0	0	0	0	
Health Services	5,300	24,585	19,285	10,048	
Recreation and Cultural Services	590,769	1,238,886	648,117	564,897	
Planning and Economic Development	<u>67,000</u>	<u>330,313</u>	<u>263,313</u>	<u>226,724</u>	
<b>Totals</b>	<b><u>3,462,956</u></b>	<b><u>6,867,596</u></b>	<b><u>3,404,640</u></b>	<b><u>3,116,550</u></b>	<b>A</b>

**Corporation of the Township of Lake of Bays  
Special -Local Gravel Levy**

Gravel (Schedule "H")	<u>0</u>	<u>61,700</u>	<u>61,700</u>	<u>N/A</u>	<b>B</b>
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**Corporation of the Township of Lake of Bays  
Special -Local Street Lighting Levy**

Street Lighting – McLean (Schedule "L")			<u>7,500</u>	<u>4,500</u>	<b>C</b>
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**District Municipality of Muskoka  
Tax Levy**

General (Schedule "B")			2010 \$6,883,420	2009 \$6,672,238	
Hospital Capital Financing (Schedule "C")			58,070	58,563	
Waste Management (Schedule "D")			512,099	497,276	
Water Services Urban Area A (Schedule "E")			31,814	30,904	
Sewer Services Urban Area A (Schedule "F")			75,663	68,385	
<b>Total</b>			<b><u>\$7,561,066</u></b>	<b><u>\$7,327,366</u></b>	<b>D</b>

**Education  
Tax Levy**

General (Schedule "M")			<u>\$5,747,300</u>	<u>\$5,580,109</u>	<b>E</b>
<b>Total (A + B + C + D +E)</b>			<b><u>\$16,782,206</u></b>	<b><u>\$16,028,525</u></b>	

### SCHEDULE "B"

#### District Municipality of Muskoka – General

	Assessment	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	2,268,061,536	0.00297490	\$6,747,260	\$6,537,023
2. Multi-Residential	476,500	0.00297490	1,420	1,462
3. Commercial	34,438,997	0.00327240	112,700	112,664
- Excess Land	180,386	0.00229070	410	414
- Vacant Land	547,662	0.00229070	1,250	1,038
4. Industrial	2,253,107	0.00327240	7,370	7,777
- Excess Land	40,835	0.00229070	90	0
- Vacant Land	0	0.00229070	0	0
5. Pipelines	0	0.00208240	0	0
6. Farmlands	176,700	0.00074370	130	133
7. Managed Forest	<u>17,200,046</u>	0.00074370	<u>12,790</u>	<u>11,727</u>
Total	<u>2,323,375,769</u>		<u>\$6,883,420</u>	<u>\$6,672,238</u>

\*Assessment values include payment in lieu

### SCHEDULE "C"

#### District Municipality of Muskoka – Hospital Capital Financing

	Assessment	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	2,268,061,536	0.00002510	\$56,930	\$57,380
2. Multi-Residential	476,500	0.00002510	10	12
3. Commercial	34,438,997	0.00002760	950	988
- Excess Land	180,386	0.00001930	0	3
- Vacant Land	547,662	0.00001930	10	10
4. Industrial	2,253,107	0.00002760	60	68
- Excess Land	40,835	0.00001930	0	0
- Vacant Land	0	0.00001930	0	0
5. Pipelines	0	0.00001760	0	0
6. Farmlands	176,700	0.00000630	0	0
7. Managed Forest	<u>17,200,046</u>	0.00000630	<u>110</u>	<u>102</u>
Total	<u>2,323,375,769</u>		<u>\$58,070</u>	<u>\$58,563</u>

\*Assessment values include payment in lieu

**SCHEDULE "D"**

**District Municipality of Muskoka – Waste Management**

	Assessment	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	2,268,061,536	0.00022130	\$501,969	\$487,197
2. Multi-Residential	476,500	0.00022130	110	110
3. Commercial	34,438,997	0.00024340	8,380	8,398
- Excess Land	180,386	0.00017040	30	30
- Vacant Land	547,662	0.00017040	90	77
4. Industrial	2,253,107	0.00024340	550	580
- Excess Land	40,835	0.00017040	10	0
- Vacant Land	0	0.00017040	0	0
5. Pipelines	0	0.00015490	0	0
6. Farmlands	176,700	0.00005530	10	10
7. Managed Forest	<u>17,200,046</u>	0.00005530	<u>950</u>	<u>874</u>
<b>Total</b>	<u>2,323,375,769</u>		<u>\$512,099</u>	<u>\$497,276</u>

\*Assessment values include payment in lieu

**SCHEDULE "E"**

**District Municipality of Muskoka – Water Services (Urban Area A)**

	Assessment	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	30,064,374	0.00093850	28,215	27,136
2. Multi-Residential	0	0.00093850	0	0
3. Commercial	3,428,401	0.00103240	3,539	3,750
- Excess Land	24,078	0.00072270	17	18
- Vacant Land	58,962	0.00072270	43	0
4. Industrial	0	0.00103240	0	0
- Excess Land	0	0.00072270	0	0
- Vacant Land	0	0.00072270	0	0
5. Pipelines	0	0.00065700	0	0
6. Farmlands	0	0.00023460	0	0
7. Managed Forest	<u>0</u>	0.00023460	<u>0</u>	<u>0</u>
<b>Total</b>	<u>33,575,815</u>		<u>\$31,814</u>	<u>\$30,904</u>

**SCHEDULE "F"**

**District Municipality of Muskoka – Sewer Services (Urban Area A)**

	Assessment	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	30,064,374	0.00223200	\$67,104	\$60,048
2. Multi-Residential	0	0.00223200	0	0
3. Commercial	3,428,401	0.00245520	8,417	8,298
- Excess Land	24,078	0.00171860	41	39
- Vacant Land	58,962	0.00171860	101	0
4. Industrial	0	0.00245520	0	0
- Excess Land	0	0.00171860	0	0
- Vacant Land	0	0.00171860	0	0
5. Pipelines	0	0.00156240	0	0
6. Farmlands	0	0.00055800	0	0
7. Managed Forest	0	0.00055800	0	0
<b>Total</b>	<b><u>33,575,815</u></b>		<b><u>\$75,663</u></b>	<b><u>\$68,385</u></b>

**SCHEDULE "G"**

**Township of Lake of Bays – General**

	Assessment*	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	2,267,004,778	0.0014735	**\$3,340,505	**\$3,056,377
2. Multi-Residential	476,500	0.0014735	702	684
3. Commercial	32,443,669	0.0016209	52,588	49,704
- Excess Land	180,386	0.0011346	205	194
- Vacant Land	483,862	0.0011346	549	414
4. Industrial	2,248,207	0.0016209	3,644	3,630
- Excess Land	40,835	0.0011346	46	0
- Vacant Land	0	0.0011346	0	0
5. Pipelines	0	0.0010315	0	0
6. Farmlands	176,700	0.0003684	65	62
7. Managed Forest	<u>17,200,046</u>	0.0003684	<u>6,336</u>	<u>5,485</u>
<b>Total</b>	<b><u>2,320,254,983</u></b>		<b><u>\$3,404,640</u></b>	<b><u>\$3,116,550</u></b>

\*Assessment totals do not include payment in lieu

\*\*Taxation varies due to rounding of tax rate

**SCHEDULE "H"**

**Township of Lake of Bays – Gravel**

	Assessment*	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	2,267,004,778	0.0000267	**\$60,537	N/A
2. Multi-Residential	476,500	0.0000267	13	N/A
3. Commercial	32,443,669	0.0000294	953	N/A
- Excess Land	180,386	0.0000206	4	N/A
- Vacant Land	483,862	0.0000206	10	N/A
4. Industrial	2,248,207	0.0000294	66	N/A
- Excess Land	40,835	0.0000206	1	N/A
- Vacant Land	0	0.0000206	0	N/A
5. Pipelines	0	0.0000187	0	N/A
6. Farmlands	176,700	0.0000067	1	N/A
7. Managed Forest	<u>17,200,046</u>	0.0000067	<u>115</u>	N/A
<b>Total</b>	<u>2,320,254,983</u>		<u>\$61,700</u>	N/A

\*Assessment totals do not include payment in lieu

\*\*Taxation varies due to rounding of tax rate

**SCHEDULE "I"**

**Township of Lake of Bays - Street Lights – Franklin**

	Assessment*	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	1,099,185,837	0.0000000	0	0
2. Multi-Residential	476,500	0.0000000	0	0
3. Commercial	22,618,794	0.0000000	0	0
- Excess Land	156,308	0.0000000	0	0
- Vacant Land	73,900	0.0000000	0	0
4. Industrial	1,663,675	0.0000000	0	0
- Excess Land	40,835	0.0000000	0	0
- Vacant Land	0	0.0000000	0	0
5. Pipelines	0	0.0000000	0	0
6. Farmlands	152,600	0.0000000	0	0
7. Managed Forest	<u>7,968,697</u>	0.0000000	<u>0</u>	<u>0</u>
<b>Total</b>	<u>1,132,337,146*</u>		<u>\$0</u>	<u>\$0</u>

\*Assessment totals do not include payment in lieu

\*\*Taxation varies due to rounding of tax rate

**SCHEDULE "J"**

**Township of Lake of Bays - Street Lights - Sinclair**

	Assessment*	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	297,951,266	0.0000000	0	0
2. Multi-Residential	0	0.0000000	0	0
3. Commercial	2,761,252	0.0000000	0	0
- Excess Land	0	0.0000000	0	0
- Vacant Land	0	0.0000000	0	0
4. Industrial	286,355	0.0000000	0	0
- Excess Land	0	0.0000000	0	0
- Vacant Land	0	0.0000000	0	0
5. Pipelines	0	0.0000000	0	0
6. Farmlands	0	0.0000000	0	0
7. Managed Forest	<u>6,430,894</u>	0.0000000	<u>0</u>	<u>0</u>
<b>Total</b>	<u>307,429,767</u>		<u>\$0</u>	<u>\$0</u>

\*Assessment totals do not include payment in lieu

**SCHEDULE "K"**

**Township of Lake of Bays - Street Lights - Ridout**

	Assessment*	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	443,920,647	0.0000000	0	0
2. Multi-Residential	0	0.0000000	0	0
3. Commercial	3,218,068	0.0000000	0	0
- Excess Land	0	0.0000000	0	0
- Vacant Land	351,000	0.0000000	0	0
4. Industrial	0	0.0000000	0	0
- Excess Land	0	0.0000000	0	0
- Vacant Land	0	0.0000000	0	0
5. Pipelines	0	0.0000000	0	0
6. Farmlands	24,100	0.0000000	0	0
7. Managed Forest	<u>868,600</u>	0.0000000	<u>0</u>	<u>0</u>
<b>Total</b>	<u>448,382,415</u>		<u>\$0</u>	<u>\$0</u>

\*Assessment totals do not include payment in lieu

**SCHEDULE "L"**

**Township of Lake of Bays - Street Lights - McLean**

	Assessment*	Tax Rates	Taxation	Taxation 2009
1. Residential/Farm	425,925,378	0.0000174	\$7,413	**\$4,446
2. Multi-Residential	0	0.0000174	0	0
3. Commercial	3,781,755	0.0000191	72	46
- Excess Land	24,078	0.0000134	0	0
- Vacant Land	58,962	0.0000134	1	0
4. Industrial	298,177	0.0000191	6	4
- Excess Land	0	0.0000134	0	0
- Vacant Land	0	0.0000134	0	0
5. Pipelines	0	0.0000122	0	0
6. Farmlands	0	0.0000044	0	0
7. Managed Forest	<u>1,931,855</u>	0.0000044	<u>8</u>	<u>4</u>
Total	<u>432,020,205</u>		<u>\$7,500</u>	<u>\$4,500</u>

\*Assessment totals do not include payment in lieu

\*\*Taxation varies due to rounding of tax rate

**SCHEDULE "M"**

**Education**

	Assessment 2010	Tax Rates	Taxation 2010	Taxation 2009
1. Residential/Farm	2,268,061,536	0.0024100	5,466,028	5,296,540
2. Multi-Residential	476,500	0.0024100	1,148	1,185
3. Commercial	34,438,997	0.0071207	245,230	248,120
- Excess Land	180,386	0.0049845	899	912
- Vacant Land	547,662	0.0049845	2,730	2,286
4. Industrial	2,253,107	0.0091137	20,534	21,457
- Excess Land	40,835	0.0063796	261	0
- Vacant Land	0	0.0063796	0	0
5. Pipelines	0	0.0048838	0	0
6. Farmlands	176,700	0.0006025	107	108
7. Managed Forest	<u>17,200,046</u>	0.0006025	<u>10,363</u>	<u>9,501</u>
Total	<u>2,323,375,769</u>		<u>\$5,747,300</u>	<u>\$5,580,109</u>

\*Assessment values include payment in lieu