

THE CORPORATION OF THE TOWNSHIP OF LAKE OF BAYS
BY-LAW NUMBER 08-63

BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS REQUIRED DURING THE YEAR 2008 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 the general local municipality levy for the year 2008 certain sums;

AND WHEREAS all property assessment rolls on which the 2008 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 2008 taxation year, have been set out in By-law 2008-24 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. That the "Corporation" adopt the sum of \$7,904,784 as detailed in Column 2 of Schedule "A" attached hereto and which forms part hereof as the gross expenditures required during the year 2008 for general and special 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 there from for the estimated revenues other than property taxes for the year 2008 the amount of \$4,910,562 detailed in Column 1 of Schedule "A", the Council hereby adopts the sum of \$2,994,222 as per Schedule "A" 2008 Tax Levy, as its estimate of the property tax levy required during the year 2008 for the General and Special Purposes of the Corporation, 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 2008 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 2008 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 “C” attached hereto and which forms part hereof.
- c. That for the year 2008 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 “D” attached hereto and which forms part hereof.
- d. That for the year 2008 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 “E” attached hereto and which forms part hereof.
- e. That for the year 2008 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 “F” attached hereto and which forms part hereof.
- f. That for the year 2008 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 “G” attached hereto and which forms part hereof.
- g. That for the year 2008 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 “H” attached hereto and which forms part hereof.
- h. That for the year 2008 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 “I” attached hereto and which forms part hereof.
- i. That for the year 2008 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 “J” attached hereto and which forms part hereof.
- j. That for the year 2008 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 “K” 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 July 4, 2008.
6. Taxes shall be due and payable on July 26, 2008 and September 26, 2008.
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, 2008 and October 1, 2008, 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-K" attached to this by-law shall be reduced by the amount of the applicable interim levies for 2008.
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 2008.
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 "K" 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 3rd day of June, **2008**.

Mayor

Clerk

READ a THIRD time and finally passed this 3rd day of June, **2008**.

Mayor

Clerk

SCHEDULE "A"

**Corporation of the Township of Lake of Bays
2008 Estimates – Local General**

	(Column 1) 2008 Gross Revenues	(Column 2) 2008 Gross Expenditures	(Column 3) 2008 Levy	(Column 4) 2007 Levy
General Government	1,100,014	1,202,968	102,954	\$142,649
Protection to Persons & Property	389,554	831,668	442,114	402,142
Transportation	1,583,255	3,219,946	1,636,691	1,592,134
Environment	4,000	16,400	12,400	13,000
Health Services	6,000	30,700	24,700	0
Recreation and Cultural Services	1,742,139	2,287,337	545,198	462,526
Planning and Economic Development	<u>85,600</u>	<u>315,765</u>	<u>230,165</u>	<u>222,326</u>
Totals	<u>4,910,562</u>	<u>7,904,784</u>	<u>2,994,222</u>	<u>\$2,834,777</u>

**Township of Lake of Bays
Tax Levy & Street Lighting**

General (Schedule "F")			\$2,969,134	\$2,834,777
Street Lights – Franklin (Schedule "G")			10,255	2,100
Street Lights – Sinclair			<280>	600
Street Lights – Ridout			<4178>	11,000
Street Lights – McLean (Schedule "J")			<u>19,291</u>	<u>12,600</u>
Total			<u>\$2,994,222</u>	<u>\$2,861,077</u> A

**District Municipality of Muskoka
Tax Levy**

General (Schedule "B")			\$6,388,060	\$6,046,130
Waste Management (Schedule "C")			476,400	448,351
Water Services Urban Area A (Schedule "D")			28,299	24,010
Sewer Services Urban Area A (Schedule "E")			<u>63,639</u>	<u>52,186</u>
Total			<u>\$6,956,398</u>	<u>\$6,570,677</u> B

**Education
Tax Levy**

General (Schedule "K")			<u>\$5,373,181</u>	<u>\$5,310,857</u> C
Total (A + B + C)			<u>\$15,328,259</u>	<u>\$14,742,611</u>

SCHEDULE “B”

District Municipality of Muskoka – General

	Assessment	Tax Rates	Taxation 2008	Taxation 2007
1. Residential/Farm	1,925,571,975	0.00324630	\$6,250,980	\$5,902,310
2. Multi-Residential	464,000	0.00324630	1,510	1,450
3. Commercial	32,505,040	0.00357090	116,070	124,190
- Excess Land	165,570	0.00249970	410	400
- Vacant Land	390,000	0.00249970	970	940
4. Industrial	1,982,940	0.00357090	7,080	6,970
- Excess Land	0	0.00249970	0	0
- Vacant Land	0	0.00249970	0	0
5. Pipelines	0	0.00227240	0	0
6. Farmlands	165,700	0.00081160	130	120
7. Managed Forest	<u>13,440,385</u>	0.00081160	<u>10,910</u>	<u>9,750</u>
Total	<u>1,974,685,610</u>		<u>6,388,060</u>	<u>6,046,130</u>

SCHEDULE “C”

District Municipality of Muskoka – Waste Management

	Assessment	Tax Rates	Taxation 2008	Taxation 2007
1. Residential/Farm	1,925,571,975	0.00024210	\$466,180	\$437,681
2. Multi-Residential	464,000	0.00024210	110	110
3. Commercial	32,505,040	0.00026630	8,660	9,210
- Excess Land	165,570	0.00018640	30	30
- Vacant Land	390,000	0.00018640	70	70
4. Industrial	1,982,940	0.00026630	530	520
- Excess Land	0	0.00018640	0	0
- Vacant Land	0	0.00018640	0	0
5. Pipelines	0	0.00016950	0	0
6. Farmlands	165,700	0.00006050	10	10
7. Managed Forest	<u>13,440,385</u>	0.00006050	<u>810</u>	<u>720</u>
Total	<u>1,974,685,610</u>		<u>476,400</u>	<u>448,351</u>

SCHEDULE “D”

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

	Assessment	Tax Rates	Taxation 2008	Taxation 2007
1. Residential/Farm	23,213,845	0.00106340	\$24,686	\$20,119
2. Multi-Residential	0	0.00106340	0	0
3. Commercial	3,074,000	0.00116970	3,596	3,876
- Excess Land	21,155	0.00081880	17	15
- Vacant Land	0	0.00081880	0	0
4. Industrial	0	0.00116970	0	0
- Excess Land	0	0.00081880	0	0
- Vacant Land	0	0.00081880	0	0
5. Pipelines	0	0.0007444	0	0
6. Farmlands	0	0.00026580	0	0
7. Managed Forest	<u>0</u>	0.00026580	<u>0</u>	<u>0</u>
Total	<u>26,309,000</u>		<u>28,299</u>	<u>24,010</u>

SCHEDULE “E”

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

	Assessment	Tax Rates	Taxation 2008	Taxation 2007
1. Residential/Farm	23,213,845	0.00239140	\$55,514	\$43,729
2. Multi-Residential	0	0.0023914	0	0
3. Commercial	3,074,000	0.00263050	8,086	8,425
- Excess Land	21,155	0.00184140	39	32
- Vacant Land	0	0.00184140	0	0
4. Industrial	0	0.00263050	0	0
- Excess Land	0	0.00184140	0	0
- Vacant Land	0	0.00184140	0	0
5. Pipelines	0	0.00167400	0	0
6. Farmlands	0	0.00059780	0	0
7. Managed Forest	<u>0</u>	0.00059780	<u>0</u>	<u>0</u>
Total	<u>26,309,000</u>		<u>63,639</u>	<u>52,186</u>

SCHEDULE “F”

Township of Lake of Bays – General

	Assessment*	Tax Rates	Taxation 2008	Taxation 2007
1. Residential/Farm	1,924,717,875	0.0015111	**\$2,908,429	\$2,767,348
2. Multi-Residential	464,000	0.0015111	701	679
3. Commercial	30,689,985	0.0016622	51,013	58,228
- Excess Land	165,570	0.0011635	193	187
- Vacant Land	317,400	0.0011635	369	440
4. Industrial	1,978,640	0.0016622	3,289	3,270
- Excess Land	0	0.0011635	0	0
- Vacant Land	0	0.0011635	0	0
5. Pipelines	0	0.0010578	0	0
6. Farmlands	165,700	0.0003778	63	56
7. Managed Forest	<u>13,440,385</u>	0.0003778	<u>5,077</u>	<u>4,569</u>
Total	<u>1,971,939,555</u>		<u>\$2,969,134</u>	<u>\$2,834,777</u>

*Assessment totals do not include payment in lieu

**Taxation varies due to rounding of tax rate

SCHEDULE “G”

Township of Lake of Bays - Street Lights – Franklin

	Assessment*	Tax Rates	Taxation 2008	Taxation 2007
1. Residential/Farm	944,933,315	0.0000106	**\$9,973	\$2,042
2. Multi-Residential	464,000	0.0000106	5	1
3. Commercial	21,203,365	0.0000116	246	50
- Excess Land	144,415	0.0000081	1	0
- Vacant Land	74,400	0.0000081	1	0
4. Industrial	1,410,320	0.0000116	16	4
- Excess Land	0	0.0000081	0	0
- Vacant Land	0	0.0000081	0	0
5. Pipelines	0	0.0000074	0	0
6. Farmlands	144,700	0.0000026	0	0
7. Managed Forest	<u>4,862,190</u>	0.0000026	<u>13</u>	<u>3</u>
Total	<u>973,236,705</u>		<u>\$10,255</u>	<u>2,100</u>

*Assessment totals do not include payment in lieu

**Taxation varies due to rounding of tax rate

SCHEDULE “H”

Township of Lake of Bays - Street Lights – Sinclair

	Assessment*	Tax Rates	Taxation 2008	Taxation 2007
1. Residential/Farm	250,452,410	0.0000000	0	\$578
2. Multi-Residential	0	0.0000000	0	0
3. Commercial	3,313,670	0.0000000	0	17
- Excess Land	0	0.0000000	0	0
- Vacant Land	0	0.0000000	0	0
4. Industrial	277,710	0.0000000	0	1
- 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>6,433,110</u>	0.0000000	<u>0</u>	<u>4</u>
Total	<u>260,476,900</u>		<u>0</u>	<u>600</u>

*Assessment totals do not include payment in lieu

SCHEDULE “I”

Township of Lake of Bays - Street Lights - Ridout

	Assessment*	Tax Rates	Taxation 2008	Taxation 2007
1. Residential/Farm	368,773,790	0.0000000	0	\$10,890
2. Multi-Residential	0	0.0000000	0	0
3. Commercial	2,894,245	0.0000000	0	99
- Excess Land	0	0.0000000	0	0
- Vacant Land	243,000	0.0000000	0	6
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	21,000	0.0000000	0	0
7. Managed Forest	<u>755,740</u>	0.0000000	<u>0</u>	<u>5</u>
Total	<u>372,687,775</u>		<u>0</u>	<u>11,000</u>

*Assessment totals do not include payment in lieu

SCHEDULE “J”

Township of Lake of Bays - Street Lights - McLean

	Assessment*	Tax Rates	Taxation 2008	Taxation 2007
1. Residential/Farm	360,558,360	0.0000529	**\$19,064	\$12,422
2. Multi-Residential	0	0.0000529	0	0
3. Commercial	3,278,705	0.0000582	191	156
- Excess Land	21,155	0.0000407	1	1
- Vacant Land	0	0.0000407	0	0
4. Industrial	290,610	0.0000582	17	11
- Excess Land	0	0.0000407	0	0
- Vacant Land	0	0.0000407	0	0
5. Pipelines	0	0.0000370	0	0
6. Farmlands	0	0.0000132	0	0
7. Managed Forest	<u>1,389,345</u>	0.0000132	<u>18</u>	<u>10</u>
Total	<u>365,538,175</u>		<u>19,291</u>	<u>12,600</u>

*Assessment totals do not include payment in lieu

**Taxation varies due to rounding of tax rate

SCHEDULE "K"

Education

	Assessment	Tax Rates	Taxation 2008	Taxation 2007
1. Residential/Farm	1,925,571,975	0.0026400	5,083,510	4,992,344
2. Multi-Residential	464,000	0.0026400	1,225	1,225
3. Commercial	32,505,040	0.0079103	257,125	286,139
- Excess Land	165,570	0.0055372	917	917
- Vacant Land	390,000	0.0055372	2,160	2,160
4. Industrial	1,982,940	0.0097147	19,264	19,730
- Excess Land	0	0.0068003	0	0
- Vacant Land	0	0.0068003	0	0
5. Pipelines	0	0.0053493	0	0
6. Farmlands	165,700	0.0006600	109	99
7. Managed Forest	<u>13,440,385</u>	0.0006600	<u>8,871</u>	<u>8,243</u>
Total	<u>1,974,685,610</u>		<u>5,373,181</u>	<u>5,310,857</u>