

**THE CORPORATION OF THE TOWNSHIP OF LAKE OF BAYS
BY-LAW NUMBER 09-66**

BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS REQUIRED DURING THE YEAR 2009 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 2009 certain sums;

AND WHEREAS all property assessment rolls on which the 2009 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 2009 taxation year, have been set out in By-law 2009-32 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 \$6,865,360 as detailed in Column 2 of Schedule "A" attached hereto and which forms part hereof as the gross expenditures required during the year 2009 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 2009 the amount of \$3,748,810 detailed in Column 1 of Schedule "A", the Council hereby adopts the sum of \$3,116,550 as per Schedule "A" 2009 Tax Levy, as its estimate of the property tax levy required during the year 2009 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 2009 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 2009 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 2009 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 2009 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 2009 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 2009 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 2009 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 “H” attached hereto and which forms part hereof.
- h. That for the year 2009 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 “I” attached hereto and which forms part hereof.
- i. That for the year 2009 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 “J” attached hereto and which forms part hereof.
- j. That for the year 2009 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 “K” attached hereto and which forms part hereof.
- k. That for the year 2009 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 “L” 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 29th, 2009.
6. Taxes shall be due and payable on July 26th, 2009 and September 26th, 2009.
7. Penalties and interest shall be charged at 1 ¼ % on current and arrears taxes remaining unpaid. The first day of default being August 1st, 2009 and October 1st, 2009, 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 2009.
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 2009.
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 9th day of June, 2009.

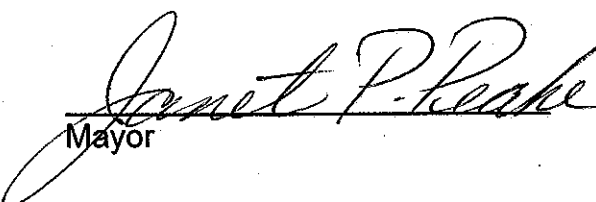


Mayor




Clerk

READ a THIRD time and finally passed this 9th day of June, 2009.



Mayor



Clerk

SCHEDULE "A"

**Corporation of the Township of Lake of Bays
2009 Estimates – Local General**

	(Column 1) 2009 Gross Revenues	(Column 2) 2009 Gross Expenditures	(Column 3) 2009 Levy	(Column 4) 2008 Levy
General Government	1,026,170	1,221,460	195,290	102,954
Protection to Persons & Property	440,295	953,525	513,230	442,114
Transportation	546,302	2,152,663	1,606,361	1,636,691
Environment	0	0	0	12,400
Health Services	8,100	18,148	10,048	24,700
Recreation and Cultural Services	1,662,443	2,227,340	564,897	545,198
Planning and Economic Development	<u>65,500</u>	<u>292,224</u>	<u>226,724</u>	<u>230,165</u>
Totals	<u>3,748,810</u>	<u>6,865,360</u>	<u>3,116,550</u>	<u>2,994,222</u> A

**District Municipality of Muskoka
Tax Levy**

General (Schedule "B")		\$6,672,238	\$6,388,060
Hospital Capital Financing (Schedule "C")		58,563	N/A
Waste Management (Schedule "D")		497,276	476,400
Water Services Urban Area A (Schedule "E")		30,904	28,299
Sewer Services Urban Area A (Schedule "F")		68,385	<u>63,639</u>
Total		<u>\$7,327,366</u>	<u>\$6,956,398</u> B

**Education
Tax Levy**

General (Schedule "L")		<u>\$5,580,109</u>	<u>\$5,373,181</u> C
Total (A + B + C)		<u>\$16,024,025</u>	<u>\$15,323,801</u>

SCHEDULE "B"

District Municipality of Muskoka – General

	Assessment	Tax Rates	Taxation 2009	Taxation 2008
1. Residential/Farm	2,101,801,472	0.00311020	\$6,537,023	\$6,250,980
2. Multi-Residential	470,250	0.00311020	1,462	1,510
3. Commercial	32,931,229	0.00342120	112,664	116,070
- Excess Land	172,978	0.00239490	414	410
- Vacant Land	433,550	0.00239490	1,038	970
4. Industrial	2,273,225	0.00342120	7,777	7,080
- Excess Land	0	0.00239490	0	0
- Vacant Land	0	0.00239490	0	0
5. Pipelines	0	0.00217710	0	0
6. Farmlands	171,200	0.00077760	133	130
7. Managed Forest	<u>15,080,410</u>	0.00077760	<u>11,727</u>	<u>10,910</u>
Total	<u>2,153,334,314</u>		<u>\$6,672,238</u>	<u>\$6,388,060</u>

SCHEDULE "C"

District Municipality of Muskoka – Hospital Capital Financing

	Assessment	Tax Rates	Taxation 2009	Taxation 2008
1. Residential/Farm	2,101,801,472	0.00002730	\$57,380	N/A
2. Multi-Residential	470,250	0.00002730	12	N/A
3. Commercial	32,931,229	0.00003000	988	N/A
- Excess Land	172,978	0.00002100	3	N/A
- Vacant Land	433,550	0.00002100	10	N/A
4. Industrial	2,273,225	0.00003000	68	N/A
- Excess Land	0	0.00002100	0	N/A
- Vacant Land	0	0.00002100	0	N/A
5. Pipelines	0	0.00001910	0	N/A
6. Farmlands	171,200	0.00000680	0	N/A
7. Managed Forest	<u>15,080,410</u>	0.00000680	<u>102</u>	N/A
Total	<u>2,153,334,314</u>		<u>\$58,563</u>	

SCHEDULE "D"

District Municipality of Muskoka – Waste Management

	Assessment	Tax Rates	Taxation 2009	Taxation 2008
1. Residential/Farm	2,101,801,472	0.00023180	\$487,197	\$466,180
2. Multi-Residential	470,250	0.00023180	110	110
3. Commercial	32,931,229	0.00025500	8,398	8,660
- Excess Land	172,978	0.00017850	30	30
- Vacant Land	433,550	0.00017850	77	70
4. Industrial	2,273,225	0.00025500	580	530
- Excess Land	0	0.00017850	0	0
- Vacant Land	0	0.00017850	0	0
5. Pipelines	0	0.00016230	0	0
6. Farmlands	171,200	0.00005800	10	10
7. Managed Forest	<u>15,080,410</u>	0.00005800	<u>874</u>	<u>810</u>
Total	<u>2,153,334,314</u>		<u>\$497,276</u>	<u>\$476,400</u>

SCHEDULE "E"

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

	Assessment	Tax Rates	Taxation 2009	Taxation 2008
1. Residential/Farm	26,745,047	0.00101460	27,136	\$24,686
2. Multi-Residential	0	0.00101460	0	0
3. Commercial	3,360,119	0.00111610	3750	3,596
- Excess Land	22,616	0.00078130	18	17
- Vacant Land	0	0.00078130	0	0
4. Industrial	0	0.00111610	0	0
- Excess Land	0	0.00078130	0	0
- Vacant Land	0	0.00078130	0	0
5. Pipelines	0	0.00071020	0	0
6. Farmlands	0	0.00025370	0	0
7. Managed Forest	<u>0</u>	0.00025370	<u>0</u>	<u>0</u>
Total	<u>30,127,782</u>		<u>\$30,904</u>	<u>\$28,299</u>

SCHEDULE "F"

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

	Assessment	Tax Rates	Taxation 2009	Taxation 2008
1. Residential/Farm	26,745,047	0.0022452	\$60,048	\$55,514
2. Multi-Residential	0	0.0022452	0	0
3. Commercial	3,360,119	0.0024697	8,298	8,086
- Excess Land	22,616	0.0017288	39	39
- Vacant Land	0	0.0017288	0	0
4. Industrial	0	0.0024697	0	0
- Excess Land	0	0.0017288	0	0
- Vacant Land	0	0.0017288	0	0
5. Pipelines	0	0.0015717	0	0
6. Farmlands	0	0.0005613	0	0
7. Managed Forest	<u>0</u>	0.0005613	<u>0</u>	<u>0</u>
Total	<u>30,127,782</u>		<u>\$68,385</u>	<u>\$63,639</u>

SCHEDULE "G"

Township of Lake of Bays – General

	Assessment*	Tax Rates	Taxation 2009	Taxation 2008
1. Residential/Farm	2,100,872,647	0.0014548	**\$3,056,377	**\$2,908,429
2. Multi-Residential	470,250	0.0014548	684	701
3. Commercial	31,059,188	0.0016003	49,704	51,013
- Excess Land	172,978	0.0011202	194	193
- Vacant Land	369,750	0.0011202	414	369
4. Industrial	2,268,625	0.0016003	3,630	3,289
- Excess Land	0	0.0011202	0	0
- Vacant Land	0	0.0011202	0	0
5. Pipelines	0	0.0010184	0	0
6. Farmlands	171,200	0.0003637	62	63
7. Managed Forest	<u>15,080,410</u>	0.0003637	<u>5,485</u>	<u>5,077</u>
Total	<u>2,150,465,048</u>		<u>\$3,116,550</u>	<u>\$2,969,134</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 – Franklin

	Assessment*	Tax Rates	Taxation 2009	Taxation 2008
1. Residential/Farm	1,023,877,140	0.0000000	0	**\$9,973
2. Multi-Residential	470,250	0.0000000	0	5
3. Commercial	21,218,581	0.0000000	0	246
- Excess Land	150,362	0.0000000	0	1
- Vacant Land	72,750	0.0000000	0	1
4. Industrial	1,691,525	0.0000000	0	16
- Excess Land	0	0.0000000	0	0
- Vacant Land	0	0.0000000	0	0
5. Pipelines	0	0.0000000	0	0
6. Farmlands	148,650	0.0000000	0	0
7. Managed Forest	<u>6,557,258</u>	0.0000000	<u>0</u>	<u>13</u>
Total	<u>1,054,186,516*</u>		<u>\$0</u>	<u>\$10,255</u>

*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 – Sinclair

	Assessment*	Tax Rates	Taxation 2009	Taxation 2008
1. Residential/Farm	276,043,081	0.0000000	0	0
2. Multi-Residential	0	0.0000000	0	0
3. Commercial	3,380,075	0.0000000	0	0
- Excess Land	0	0.0000000	0	0
- Vacant Land	0	0.0000000	0	0
4. Industrial	282,033	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>6,063,646</u>	0.0000000	<u>0</u>	<u>0</u>
Total	<u>285,768,835</u>		<u>\$0</u>	<u>\$0</u>

*Assessment totals do not include payment in lieu

SCHEDULE "J"

Township of Lake of Bays - Street Lights - Ridout

	Assessment*	Tax Rates	Taxation 2009	Taxation 2008
1. Residential/Farm	406,946,945	0.0000000	0	0
2. Multi-Residential	0	0.0000000	0	0
3. Commercial	2,755,234	0.0000000	0	0
- Excess Land	0	0.0000000	0	0
- Vacant Land	297,000	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	22,550	0.0000000	0	0
7. Managed Forest	<u>881,806</u>	0.0000000	<u>0</u>	<u>0</u>
Total	<u>410,903,535</u>		<u>\$0</u>	<u>\$0</u>

*Assessment totals do not include payment in lieu

SCHEDULE "K"

Township of Lake of Bays - Street Lights - McLean

	Assessment*	Tax Rates	Taxation	Taxation 2008
1. Residential/Farm	393,986,256	0.0000113	\$4,446	**\$19,064
2. Multi-Residential	0	0.0000113	0	0
3. Commercial	3,685,398	0.0000124	46	191
- Excess Land	22,616	0.0000087	0	1
- Vacant Land	0	0.0000087	0	0
4. Industrial	295,067	0.0000124	4	17
- Excess Land	0	0.0000087	0	0
- Vacant Land	0	0.0000087	0	0
5. Pipelines	0	0.0000079	0	0
6. Farmlands	0	0.0000028	0	0
7. Managed Forest	<u>1,577,700</u>	0.0000028	<u>4</u>	<u>18</u>
Total	<u>399,567,037</u>		<u>\$4,500</u>	<u>\$19,291</u>

*Assessment totals do not include payment in lieu

**Taxation varies due to rounding of tax rate

SCHEDULE "L"

Education

	Assessment 2009	Tax Rates	Taxation 2009	Taxation 2008
1. Residential/Farm	2,101,801,472	0.0025200	5,296,540	5,083,510
2. Multi-Residential	470,250	0.0025200	1,185	1,225
3. Commercial	32,931,229	0.0075345	248,120	257,125
- Excess Land	172,978	0.0052741	912	917
- Vacant Land	433,550	0.0052741	2,286	2,160
4. Industrial	2,273,225	0.0094392	21,457	19,264
- Excess Land	0	0.0066075	0	0
- Vacant Land	0	0.0066075	0	0
5. Pipelines	0	0.0051057	0	0
6. Farmlands	171,200	0.0006300	108	109
7. Managed Forest	<u>15,080,410</u>	0.0006300	<u>9,501</u>	<u>8,871</u>
Total	<u>2,153,334,314</u>		<u>\$5,580,109</u>	<u>\$5,373,181</u>