

**THE CORPORATION OF THE TOWNSHIP OF LAKE OF BAYS**  
**BY-LAW NUMBER 07-68A**

BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS REQUIRED DURING THE YEAR 2007 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 2007 certain sums;

AND WHEREAS all property assessment rolls on which the 2007 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 Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "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 2007 taxation year, have been set out in By-law 2007-36 by the District Municipality of Muskoka;

AND WHEREAS these tax rates on the aforementioned "Residential/Farm", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "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 \$5,453,745 as detailed in Column 2 of Schedule "A" attached hereto and which forms part hereof as the gross expenditures required during the year 2007 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 2007 the amount of \$2,618,968 detailed in Column 1 of Schedule "A", the Council hereby adopts the sum of \$2,834,777, as per Schedule "A" 2007 Tax Levy, as its estimate of the property tax levy required during the year 2007 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 2007 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 2007 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 2007 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 2007 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 2007 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 2007 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 2007 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 2007 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 2007 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 2007 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, 2007.
6. Taxes shall be due and payable on July 26, 2007 and September 26, 2007.
7. Penalties shall be charged at 1 ¼ % on current taxes remaining unpaid. The first day of default being August 1, 2007 and October 1, 2007, 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 2007.
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 rates and 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 2007.
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 **22<sup>nd</sup>** day of May, **2007**.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

**READ** a THIRD time and finally passed this **22<sup>nd</sup>** day of May, **2007**.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

**SCHEDULE “A”**

**Corporation of the Township of Lake of Bays  
2007 Estimates – Local General & Street Lights**

	(Column 1) 2007 Gross Revenues	(Column 2) 2007 Gross Expenditure s	(Column 3) 2007 Levy	(Column 4) 2006 Levy
General Government	829,402	972,051	\$142,649	\$<134,686>
Protection to Persons & Property	425,338	827,480	402,142	496,505
Transportation	750,374	2,342,508	1,592,134	1,729,319
Environment	4,000	17,000	13,000	10,000
Health Services	30,704	30,704	0	21,550
Recreation and Cultural Services	513,650	976,176	462,526	366,198
Planning and Economic Development	<u>65,500</u>	<u>287,826</u>	<u>222,326</u>	<u>175,060</u>
Totals	<u>2,618,968</u>	<u>5,453,745</u>	<u>\$2,834,777</u>	<u>\$2,663,946</u>

**Township of Lake of Bays  
Tax Levy**

General (Schedule “F”)		\$2,834,777	\$2,663,946
Street Lights – Franklin (Schedule “G”)		2,100	1,975
Street Lights – Sinclair (Schedule “H”)		600	202
Street Lights – Ridout (Schedule “I”)		11,000	7296
Street Lights – McLean (Schedule “J”)		<u>12,600</u>	<u>6,887</u>

Total \$2,861,077 \$2,680,306 A

**District Municipality of Muskoka  
Tax Levy**

General (Schedule “B”)		\$6,046,130	\$5,709,553
Waste Management (Schedule “C”)		448,351	\$318,212
Water Services Urban Area A (Schedule “D”)		24,010	\$22,286
Sewer Services Urban Area A (Schedule “E”)		<u>52,186</u>	<u>\$47,627</u>

Total \$6,570,677 \$6,097,678 B

**Education  
Tax Levy**

General (Schedule “K”)		<u>\$5,310,857</u>	<u>\$5,248,086</u> C
Total (A + B + C)		<u>\$14,742,611</u>	<u>\$14,026,070</u>

**SCHEDULE “B”**

**District Municipality of Muskoka – General**

	Assessment	Tax Rates	Taxation 2007	Taxation 2006
1. Residential/Farm	1,891,039,635	0.00312120	\$5,902,310	\$5,578,893
2. Multi-Residential	464,000	0.00312120	1,450	1,382
3. Commercial	36,172,950	0.00343330	124,190	112,513
- Excess Land	165,570	0.00240330	400	380
- Vacant Land	390,000	0.00240330	940	728
4. Industrial	2,030,940	0.00343330	6,970	6,640
- Excess Land	0	0.00240330	0	0
- Vacant Land	0	0.00240330	0	0
5. Pipelines	0	0.00218480	0	0
6. Farmlands	150,700	0.00078030	120	113
7. Managed Forest	<u>12,488,815</u>	0.00078030	<u>9,750</u>	<u>8,904</u>
Total	<u>1,942,902,610</u>		<u>6,046,130</u>	<u>5,709,553</u>

**SCHEDULE “C”**

**District Municipality of Muskoka – Waste Management**

	Assessment	Tax Rates	Taxation 2007	Taxation 2006
1. Residential/Farm	1,891,039,635	0.0002315	\$437,681	\$310,927
2. Multi-Residential	464,000	0.0002315	110	77
3. Commercial	36,172,950	0.0002547	9,210	6,271
- Excess Land	165,570	0.0001783	30	22
- Vacant Land	390,000	0.0001783	70	41
4. Industrial	2,030,940	0.0002547	520	370
- Excess Land	0	0.0001783	0	0
- Vacant Land	0	0.0001783	0	0
5. Pipelines	0	0.0001621	0	0
6. Farmlands	150,700	0.0000579	10	7
7. Managed Forest	<u>12,488,815</u>	0.0000579	<u>720</u>	<u>497</u>
Total	<u>1,942,902,610</u>		<u>448,351</u>	<u>318,212</u>

**SCHEDULE “D”**

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

	Assessment	Tax Rates	Taxation 2007	Taxation 2006
1. Residential/Farm	22,270,845	0.0009034	\$20,119	\$18,787
2. Multi-Residential	0	0.0009034	0	0
3. Commercial	3,900,900	0.0009937	3,876	3,485
- Excess Land	21,155	0.0006956	15	14
- Vacant Land	0	0.0006956	0	0
4. Industrial	0	0.0009937	0	0
- Excess Land	0	0.0006956	0	0
- Vacant Land	0	0.0006956	0	0
5. Pipelines	0	0.0006324	0	0
6. Farmlands	0	0.0002259	0	0
7. Managed Forest	<u>0</u>	0.0002259	<u>0</u>	<u>0</u>
Total	<u>26,192,900</u>		<u>24,010</u>	<u>22,286</u>

**SCHEDULE “E”**

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

	Assessment	Tax Rates	Taxation 2007	Taxation 2006
1. Residential/Farm	22,270,845	0.0019635	\$43,729	\$40,150
2. Multi-Residential	0	0.0019635	0	0
3. Commercial	3,900,900	0.0021598	8,425	7,447
- Excess Land	21,155	0.0015119	32	30
- Vacant Land	0	0.0015119	0	0
4. Industrial	0	0.0021598	0	0
- Excess Land	0	0.0015119	0	0
- Vacant Land	0	0.0015119	0	0
5. Pipelines	0	0.0013744	0	0
6. Farmlands	0	0.0004909	0	0
7. Managed Forest	<u>0</u>	0.0004909	<u>0</u>	<u>0</u>
Total	<u>26,192,900</u>		<u>52,186</u>	<u>47,627</u>

**SCHEDULE “F”**

**Township of Lake of Bays – General**

	Assessment	Tax Rates	Taxation 2007	Taxation 2006
1. Residential/Farm	1,891,039,635	0.0014634	\$2,767,348	\$2,602,984
2. Multi-Residential	464,000	0.0014634	679	645
3. Commercial	36,172,950	0.0016097	58,228	52,496
- Excess Land	165,570	0.0011268	187	177
- Vacant Land	390,000	0.0011268	440	340
4. Industrial	2,030,940	0.0016097	3,270	3,098
- Excess Land	0	0.0011268	0	0
- Vacant Land	0	0.0011268	0	0
5. Pipelines	0	0.0010244	0	0
6. Farmlands	150,700	0.0003658	56	52
7. Managed Forest	<u>12,488,815</u>	0.0003658	<u>4,569</u>	<u>4,154</u>
Total	<u>1,942,902,610</u>		<u>\$2,834,777</u>	<u>\$2,663,946</u>

**SCHEDULE “G”**

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

	Assessment	Tax Rates	Taxation 2007	Taxation 2006
1. Residential/Farm	930,684,375	0.0000022	\$2,042	\$1,921
2. Multi-Residential	464,000	0.0000022	1	1
3. Commercial	20,838,875	0.0000024	50	48
- Excess Land	144,415	0.0000017	0	0
- Vacant Land	74,400	0.0000017	0	0
4. Industrial	1,458,320	0.0000024	4	3
- Excess Land	0	0.0000017	0	0
- Vacant Land	0	0.0000017	0	0
5. Pipelines	0	0.0000015	0	0
6. Farmlands	129,700	0.0000005	0	0
7. Managed Forest	<u>4,418,620</u>	0.0000005	<u>3</u>	<u>2</u>
Total	<u>958,212,705</u>		<u>2,100</u>	<u>1,975</u>

**SCHEDULE “H”**

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

	Assessment	Tax Rates	Taxation 2007	Taxation 2006
1. Residential/Farm	243,632,910	0.0000024	\$578	\$195
2. Multi-Residential	0	0.0000024	0	0
3. Commercial	6,537,170	0.0000026	17	6
- Excess Land	0	0.0000018	0	0
- Vacant Land	22,500	0.0000018	0	0
4. Industrial	277,710	0.0000026	1	0
- Excess Land	0	0.0000018	0	0
- Vacant Land	0	0.0000018	0	0
5. Pipelines	0	0.0000017	0	0
6. Farmlands	0	0.0000006	0	0
7. Managed Forest	<u>6,308,910</u>	0.0000006	<u>4</u>	<u>1</u>
Total	<u>256,779,200</u>		<u>600</u>	<u>202</u>

**SCHEDULE "I"**

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

	Assessment	Tax Rates	Taxation 2007	Taxation 2006
1. Residential/Farm	362,625,790	0.0000300	\$10,890	\$7,222
2. Multi-Residential	0	0.0000300	0	0
3. Commercial	2,983,245	0.0000330	99	66
- Excess Land	0	0.0000231	0	0
- Vacant Land	243,000	0.0000231	6	4
4. Industrial	0	0.0000330	0	0
- Excess Land	0	0.0000231	0	0
- Vacant Land	0	0.0000231	0	0
5. Pipelines	0	0.0000210	0	0
6. Farmlands	21,000	0.0000075	0	0
7. Managed Forest	<u>622,840</u>	0.0000075	<u>5</u>	<u>4</u>
Total	<u>366,495,875</u>		<u>11,000</u>	<u>7,296</u>

**SCHEDULE "J"**

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

	Assessment	Tax Rates	Taxation 2007	Taxation 2006
1. Residential/Farm	353,115,960	0.0000352	\$12,422	\$6,792
2. Multi-Residential	0	0.0000352	0	0
3. Commercial	4,025,605	0.0000387	156	84
- Excess Land	21,155	0.0000271	1	0
- Vacant Land	0	0.0000271	0	0
4. Industrial	290,610	0.0000387	11	6
- Excess Land	0	0.0000271	0	0
- Vacant Land	0	0.0000271	0	0
5. Pipelines	0	0.0000246	0	0
6. Farmlands	0	0.0000088	0	0
7. Managed Forest	<u>1,138,445</u>	0.0000088	<u>10</u>	<u>5</u>
Total	<u>358,591,775</u>		<u>12,600</u>	<u>6,887</u>

**SCHEDULE “K”**

**Education**

	Assessment	Tax Rates	Taxation 2007	Taxation 2006
1. Residential/Farm	1,891,039,635	0.0026400	4,992,344	4,944,864
2. Multi-Residential	464,000	0.0026400	1,225	1,225
3. Commercial	36,172,950	0.0079103	286,139	271,643
- Excess Land	165,570	0.0055372	917	917
- Vacant Land	390,000	0.0055372	2,160	1,758
4. Industrial	2,030,940	0.0097147	19,730	19,688
- Excess Land	0	0.0068003	0	0
- Vacant Land	0	0.0068003	0	0
5. Pipelines	0	0.0053493	0	0
6. Farmlands	150,700	0.0006600	99	99
7. Managed Forest	<u>12,488,815</u>	0.0006600	<u>8,243</u>	<u>7,892</u>
Total	<u>1,942,902,610</u>		<u>5,310,857</u>	<u>5,248,086</u>