

**THE CORPORATION OF THE TOWNSHIP OF LAKE OF BAYS
BY-LAW NUMBER 2017-056**

BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS REQUIRED DURING THE YEAR 2017 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 2017;

AND WHEREAS all property assessment rolls on which the 2017 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 2017 taxation year, have been set out in By-law 2017-013 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.

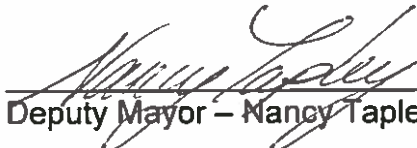
NOW THEREFORE the Corporation of the Township of Lake of Bays enacts as follows:

1. That the "Corporation" adopt the sum of \$9,430,450 as detailed in Column 2 of Schedule "A" attached hereto and which forms part hereof as the gross expenditures required during the year 2017 for local 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 revenue estimate set out in Column 1 of Schedule "A" and having deducted therefrom for the estimated revenues other than property taxes for the year 2017 the amount of \$4,439,384 detailed in Column 1 of Schedule "A", the Council hereby adopts the sum of \$4,928,066 as per Column 3 of Schedule "A" 2017 Tax Levy as its estimate of the property tax levy required during the year 2017 for the General Purposes of the Corporation, and \$63,000 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 2017 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 2017 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 2017 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 2017 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 2017 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 2017 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 2017 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 2017 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 2017 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 2017 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 2017 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 2017 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 27th, 2017.
6. Taxes shall be due and payable on July 26th, 2017 and September 26th, 2017.
7. Penalties and interest shall be charged at 1¼ % on current and arrears taxes remaining unpaid. The first day of default being August 1st, 2017 and October 1st, 2017, 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 2017.
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 2017.
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, SECOND and THIRD time and finally passed this 20th day of June, 2017.


Deputy Mayor – Nancy Tapley


Clerk – Carrie Sykes



SCHEDULE "A"

**Corporation of the Township of Lake of Bays
2017 Estimates – Local General Levy**

	(Column 1) 2017 Gross Revenues	(Column 2) 2017 Gross Expenditure s	(Column 3) 2017 Levy	(Column 4) 2016 Levy	
General Government	\$1,712,850	\$2,082,873	\$370,023	\$392,762	
Protection to Persons & Property	510,685	1,184,776	674,091	656,206	
Transportation	1,395,000	4,158,679	2,763,679	2,511,105	
Environment	3,500	15,099	11,599	12,065	
Health Services	7,350	48,501	41,151	58,358	
Recreation and Cultural Services	657,799	1,427,861	770,062	812,985	
Planning and Economic Development	<u>152,200</u>	<u>512,661</u>	<u>360,461</u>	<u>343,582</u>	
Totals	<u>\$4,439,384</u>	<u>\$9,430,450</u>	<u>\$4,991,066</u>	<u>\$4,787,063</u>	A

Whereof

Local General (Schedule "G")			\$4,928,066	\$4,724,063	
Gravel (Schedule "H")			63,000	63,000	
Totals			<u>\$4,991,066</u>	<u>\$4,787,063</u>	

**Corporation of the Township of Lake of Bays
Special -Local Street Lighting Levy**

Street Lighting – Franklin (Schedule "I")			\$3,000	\$3,000	
Street Lighting – Sinclair (Schedule "J")			1,800	1,000	
Street Lighting - Ridout (Schedule "K")			5,000	5,000	
Street Lighting - McLean (Schedule "L")			<u>11,000</u>	<u>10,000</u>	
Totals			<u>\$20,800</u>	<u>\$19,000</u>	B

**District Municipality of Muskoka
Tax Levy**

	2017	2016	
General (Schedule "B")	\$8,294,620	\$8,060,660	
Hospital Capital Financing (Schedule "C")	46,545	46,050	
Waste Management (Schedule "D")	803,390	816,040	
Water Services Urban Area A (Schedule "E")	36,753	36,003	
Sewer Services Urban Area A (Schedule "F")	<u>90,850</u>	<u>87,200</u>	
Totals	<u>\$9,272,158</u>	<u>\$9,045,953</u>	C

**Education
Tax Levy**

General (Schedule "M")	<u>\$5,368,555</u>	<u>\$5,493,292</u>	D
Total (A + B + C + D)	<u>\$19,652,579</u>	<u>\$19,345,308</u>	

SCHEDULE "B"

District Municipality of Muskoka – General

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	2,827,706,412	0.00287230	\$8,122,020	\$7,888,300
2. Multi-Residential	1,467,853	0.00287230	4,220	4,050
3. Commercial / New Construction	42,354,382	0.00315950	133,820	135,640
- Excess Land	648,931	0.00221170	1,440	870
- Vacant Land	313,375	0.00221170	690	680
4. Industrial	3,967,025	0.00315950	12,530	12,920
- Excess Land	87,800	0.00221170	190	210
- Vacant Land	90,000	0.00221170	200	210
5. Pipelines	0	0.00201060	0	0
6. Farmlands	196,325	0.00071810	140	120
7. Managed Forest	<u>26,976,675</u>	0.00071810	<u>19,370</u>	<u>17,660</u>
Total	<u>2,903,808,778</u>		<u>\$8,294,620</u>	<u>\$8,060,660</u>

SCHEDULE "C"

District Municipality of Muskoka – Hospital Capital Financing

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	2,827,706,412	0.00001610	\$45,585	\$45,090
2. Multi-Residential	1,467,853	0.00001610	20	20
3. Commercial / New Construction	42,354,382	0.00001770	750	770
- Excess Land	648,931	0.00001240	10	0
- Vacant Land	313,375	0.00001240	0	0
4. Industrial	3,967,025	0.00001770	70	70
- Excess Land	87,800	0.00001240	0	0
- Vacant Land	90,000	0.00001240	0	0
5. Pipelines	0	0.00001130	0	0
6. Farmlands	196,325	0.00000400	0	0
7. Managed Forest	<u>26,976,675</u>	0.00000400	<u>110</u>	<u>100</u>
Total	<u>2,903,808,778</u>		<u>\$46,545</u>	<u>\$46,050</u>

SCHEDULE "D"

District Municipality of Muskoka – Waste Management

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	2,827,706,412	0.00027820	\$786,670	\$798,580
2. Multi-Residential	1,467,853	0.00027820	410	410
3. Commercial / New Construction	42,354,382	0.00030600	12,960	13,740
- Excess Land	648,931	0.00021420	140	90
- Vacant Land	313,375	0.00021420	70	70
4. Industrial	3,967,025	0.00030600	1,210	1,310
- Excess Land	87,800	0.00021420	20	20
- Vacant Land	90,000	0.00021420	20	20
5. Pipelines	0	0.00019470	0	0
6. Farmlands	196,325	0.00006960	10	10
7. Managed Forest	<u>26,976,675</u>	0.00006960	<u>1,880</u>	<u>1,790</u>
Total	<u>2,903,808,778</u>		<u>\$803,390</u>	<u>\$816,040</u>

SCHEDULE "E"

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

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	35,301,580	0.00084670	\$29,890	\$29,964
2. Multi-Residential	677,603	0.00084670	574	528
3. Commercial / New Construction	5,868,243	0.00093140	5,466	4,881
- Excess Land	281,000	0.00065200	183	0
- Vacant Land	107,750	0.00065200	70	67
4. Industrial	612,100	0.00093140	570	563
- Excess Land	0	0.00065200	0	0
- Vacant Land	0	0.00065200	0	0
5. Pipelines	0	0.00059270	0	0
6. Farmlands	0	0.00021170	0	0
7. Managed Forest	<u>0</u>	0.00021170	<u>0</u>	<u>0</u>
Total	<u>42,848,276</u>		<u>\$36,753</u>	<u>\$36,003</u>

SCHEDULE "F"

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

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	35,301,580	0.00209300	\$73,890	\$72,580
2. Multi-Residential	677,603	0.00209300	1,420	1,280
3. Commercial / New Construction	5,868,243	0.00230230	13,510	11,820
- Excess Land	281,000	0.00161160	450	0
- Vacant Land	107,750	0.00161160	170	160
4. Industrial	612,100	0.00230230	1,410	1,360
- Excess Land	0	0.00161160	0	0
- Vacant Land	0	0.00161160	0	0
5. Pipelines	0	0.00146510	0	0
6. Farmlands	0	0.00052320	0	0
7. Managed Forest	<u>0</u>	0.00052320	<u>0</u>	<u>0</u>
Total	<u>42,848,276</u>		<u>\$90,850</u>	<u>\$87,200</u>

SCHEDULE "G"

Township of Lake of Bays – General

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	2,827,706,412	0.00170651	\$4,825,517	\$4,623,046
2. Multi-Residential	1,467,853	0.00170651	2,505	2,373
3. Commercial / New Construction	42,354,382	0.00187716	79,506	79,494
- Excess Land	648,931	0.00131401	853	509
- Vacant Land	313,375	0.00131401	412	401
4. Industrial / New Construction	3,967,025	0.00187716	7,447	7,573
- Excess Land	87,800	0.00131401	115	124
- Vacant Land	90,000	0.00131401	118	122
5. Pipelines	0	0.00119456	0	0
6. Farmlands	196,325	0.00042663	84	71
7. Managed Forest	<u>26,976,675</u>	0.00042663	<u>11,509</u>	<u>10,350</u>
Total	<u>2,903,808,778</u>		<u>\$4,928,066</u>	<u>\$4,724,063</u>

SCHEDULE "H"

Township of Lake of Bays – Gravel

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	2,827,706,412	0.00002182	\$61,689	\$61,653
2. Multi-Residential	1,467,853	0.00002182	32	32
3. Commercial / New Construction	42,354,382	0.00002400	1017	1061
- Excess Land	648,931	0.00001680	11	6
- Vacant Land	313,375	0.00001680	5	5
4. Industrial	3,967,025	0.00002400	95	101
- Excess Land	87,800	0.00001680	1	2
- Vacant Land	90,000	0.00001680	2	2
5. Pipelines	0	0.00001527	0	0
6. Farmlands	196,325	0.00000545	1	1
7. Managed Forest	<u>26,976,675</u>	0.00000545	<u>147</u>	<u>137</u>
Total	<u>2,903,808,778</u>		<u>\$63,000</u>	<u>\$63,000</u>

SCHEDULE "I"

Township of Lake of Bays - Street Lights – Franklin

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	1,371,041,177	0.00000213	\$2,927	\$2,925
2. Multi-Residential	790,250	0.00000213	2	2
3. Commercial / New Construction	24,729,344	0.00000235	58	60
- Excess Land	346,731	0.00000164	1	1
- Vacant Land	140,625	0.00000164	0	0
4. Industrial	2,489,425	0.00000235	6	6
- Excess Land	87,800	0.00000164	0	0
- Vacant Land	90,000	0.00000164	0	0
5. Pipelines	0	0.00000149	0	0
6. Farmlands	190,450	0.00000053	0	0
7. Managed Forest	<u>12,014,675</u>	0.00000053	<u>6</u>	<u>6</u>
Total	<u>1,411,920,477</u>		<u>\$3,000</u>	<u>\$3,000</u>

SCHEDULE "J"

Township of Lake of Bays - Street Lights – Sinclair

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	364,857,250	0.00000480	1752	971
2. Multi-Residential	0	0.00000480	0	0
3. Commercial / New Construction	6,484,425	0.00000528	34	22
- Excess Land	21,200	0.00000370	0	0
- Vacant Land	65,000	0.00000370	0	0
4. Industrial	322,825	0.00000528	2	1
- Excess Land	0	0.00000370	0	0
- Vacant Land	0	0.00000370	0	0
5. Pipelines	0	0.00000336	0	0
6. Farmlands	0	0.00000120	0	0
7. Managed Forest	<u>10,035,800</u>	0.00000120	<u>12</u>	<u>6</u>
Total	<u>381,786,500</u>		<u>\$1,800</u>	<u>\$1,000</u>

SCHEDULE "K"

Township of Lake of Bays - Street Lights – Ridout

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	553,220,030	0.00000894	\$4,948	\$4,945
2. Multi-Residential	0	0.00000894	0	0
3. Commercial / New Construction	4,872,395	0.00000984	48	52
- Excess Land	0	0.00000689	0	0
- Vacant Land	0	0.00000689	0	0
4. Industrial	36,000	0.00000984	0	0
- Excess Land	0	0.00000689	0	0
- Vacant Land	0	0.00000689	0	0
5. Pipelines	0	0.00000626	0	0
6. Farmlands	5,875	0.00000224	0	0
7. Managed Forest	<u>1,947,050</u>	0.00000224	<u>4</u>	<u>3</u>
Total	<u>560,081,350</u>		<u>\$5,000</u>	<u>\$5,000</u>

SCHEDULE "L"

Township of Lake of Bays - Street Lights – McLean

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	538,587,955	0.00002006	\$10,801	\$9,832
2. Multi-Residential	677,603	0.00002006	14	12
3. Commercial	6,268,218	0.00002206	139	117
- Excess Land	281,000	0.00001544	4	0
- Vacant Land	107,750	0.00001544	2	1
4. Industrial	1,118,775	0.00002206	25	24
- Excess Land	0	0.00001544	0	0
- Vacant Land	0	0.00001544	0	0
5. Pipelines	0	0.00001404	0	0
6. Farmlands	0	0.00000501	0	0
7. Managed Forest	<u>2,979,150</u>	0.00000501	<u>15</u>	<u>14</u>
Total	<u>550,020,451</u>		<u>\$11,000</u>	<u>\$10,000</u>

SCHEDULE "M"

Education

	Assessment	Tax Rates	Taxation 2017	Taxation 2016
1. Residential/Farm	2,827,116,712	0.00179000	\$5,060,539	\$5,199,960
2. Multi-Residential	1,467,853	0.00179000	2,627	2,670
3. Commercial / New Construction	37,281,632	0.00686026	255,762	243,816
- Excess Land	648,931	0.00480218	3,116	1,773
- Vacant Land	313,375	0.00480218	1,505	1,400
4. Industrial	3,967,025	0.00802801	31,847	30,943
- Excess Land	87,800	0.00561961	493	507
- Vacant Land	90,000	0.00561961	506	499
5. Pipelines	0	0.00437855	0	0
6. Farmlands	196,325	0.00044750	88	80
7. Managed Forest	<u>26,976,675</u>	0.00044750	<u>12,072</u>	<u>11,644</u>
Total	<u>2,898,146,328</u>		<u>\$5,368,555</u>	<u>\$5,493,292</u>