

**THE CORPORATION OF THE TOWNSHIP OF LAKE OF BAYS
BY-LAW NUMBER 2018-042**

BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS REQUIRED DURING THE YEAR 2018 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 2018;

AND WHEREAS all property assessment rolls on which the 2018 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 2018 taxation year, have been set out in By-law 2018-16 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 \$10,023,263 as detailed in Column 2 of Schedule "A" attached hereto and which forms part hereof as the gross expenditures required during the year 2018 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 2018 the amount of \$4,865,095 detailed in Column 1 of Schedule "A", the Council hereby adopts the sum of \$5,095,168 as per Column 3 of Schedule "A" 2018 Tax Levy as its estimate of the property tax levy required during the year 2018 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 2018 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 2018 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 2018 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 2018 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 2018 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 2018 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 "G" attached hereto and which forms part hereof
- g. That for the year 2018 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 2018 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 2018 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 2018 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 2018 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 20th, 2018.
6. Taxes shall be due and payable on July 26th, 2018 and September 26th, 2018.
7. Penalties and interest shall be charged at 1¼ % on current and arrears taxes remaining unpaid. The first day of default being August 1st, 2018 and October 1st, 2018, 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-L" attached to this by-law shall be reduced by the amount of the applicable interim levies for 2018.
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 2018.
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 "L" 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.

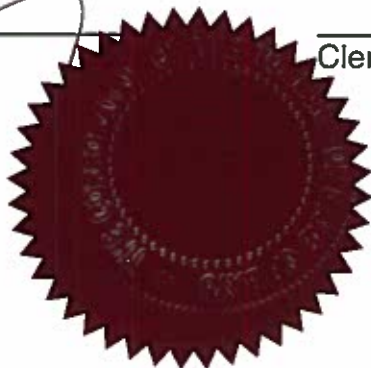
READ a FIRST, SECOND and THIRD time and finally passed this 15th day of May, 2018.



Mayor – Robert Young



Clerk – Carrie Sykes



SCHEDULE "A"

**Corporation of the Township of Lake of Bays
2018 Estimates – Local General Levy**

	(Column 1) 2018 Gross Revenues	(Column 2) 2018 Gross Expenditures	(Column 3) 2018 Levy	(Column 4) 2017 Levy	
General Government	\$1,288,731	\$1,669,831	\$381,100	\$370,023	
Protection to Persons & Property	600,185	1,307,510	707,325	674,091	
Transportation	2,560,000	5,145,083	2,585,083	2,763,679	
Environment	3,500	15,023	11,523	11,599	
Health Services	9,350	43,210	33,860	41,151	
Recreation and Cultural Services	262,329	1,269,172	1,006,843	770,062	
Planning and Economic Development	<u>141,000</u>	<u>573,434</u>	<u>432,434</u>	<u>360,461</u>	
Totals	<u>\$4,865,095</u>	<u>\$10,023,263</u>	<u>\$5,158,168</u>	<u>\$4,991,066</u>	A

Whereof

Local General (Schedule "F")			\$5,095,168	\$4,928,066	
Gravel (Schedule "G")			63,000	63,000	
Totals			<u>\$5,158,168</u>	<u>\$4,991,066</u>	

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

Street Lighting – Franklin (Schedule "H")			\$3,000	\$3,000	
Street Lighting – Sinclair (Schedule "I")			1,800	1,800	
Street Lighting - Ridout (Schedule "J")			7,500	5,000	
Street Lighting - McLean (Schedule "K")			<u>12,000</u>	<u>11,000</u>	
Totals			<u>\$24,300</u>	<u>\$20,800</u>	B

**District Municipality of Muskoka
Tax Levy**

	2018	2017	
General (Schedule "B")	\$8,575,549	\$8,341,165	
Waste Management (Schedule "C")	803,346	803,390	
Water Services Urban Area A (Schedule "D")	39,356	36,753	
Sewer Services Urban Area A (Schedule "E")	<u>98,435</u>	<u>90,850</u>	
Totals	<u>\$9,516,686</u>	<u>\$9,272,158</u>	C

**Education
Tax Levy**

General (Schedule "L")	<u>\$5,270,299</u>	<u>\$5,368,555</u>	D
Total (A + B + C + D)	<u>\$19,969,453</u>	<u>\$19,652,579</u>	

SCHEDULE "B"

District Municipality of Muskoka – General

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	2,922,829,515	0.00287590	\$8,405,899	\$8,122,020
2. Multi-Residential	1,515,635	0.00287590	4,360	4,220
3. Commercial / New Construction	40,643,552	0.00316350	128,580	133,820
- Excess Land	649,988	0.00221440	1,440	1,440
- Vacant Land	319,750	0.00221440	710	690
4. Industrial / New Construction	4,235,479	0.00316350	13,400	12,530
- Excess Land	87,800	0.00221440	190	190
- Vacant Land	90,000	0.00221440	200	200
5. Pipelines	0	0.00201310	0	0
6. Farmlands	222,250	0.00071900	160	140
7. Managed Forest	<u>28,671,012</u>	0.00071900	<u>20,610</u>	<u>19,370</u>
Total	<u>2,999,264,981</u>		<u>\$8,575,549</u>	<u>\$8,294,620</u>

SCHEDULE "C"

District Municipality of Muskoka – Waste Management

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	2,922,829,515	0.00026940	\$787,466	\$786,670
2. Multi-Residential	1,515,635	0.00026940	410	410
3. Commercial / New Construction	40,643,552	0.00029630	12,040	12,960
- Excess Land	649,988	0.00020740	130	140
- Vacant Land	319,750	0.00020740	70	70
4. Industrial	4,235,479	0.00029630	1,250	1,210
- Excess Land	87,800	0.00020740	20	20
- Vacant Land	90,000	0.00020740	20	20
5. Pipelines	0	0.00018860	0	0
6. Farmlands	222,250	0.00006740	10	10
7. Managed Forest	<u>28,671,012</u>	0.00006740	<u>1,930</u>	<u>1,880</u>
Total	<u>2,999,264,981</u>		<u>\$803,346</u>	<u>\$803,390</u>

SCHEDULE "D"

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

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	39,380,186	0.00082590	\$32,523	\$29,890
2. Multi-Residential	720,135	0.00082590	595	574
3. Commercial / New Construction	5,900,795	0.00090840	5,360	5,466
- Excess Land	281,000	0.00063590	179	183
- Vacant Land	110,500	0.00063590	70	70
4. Industrial	612,100	0.00090840	556	570
- Excess Land	0	0.00063590	0	0
- Vacant Land	0	0.00063590	0	0
5. Pipelines	0	0.00057810	0	0
6. Farmlands	0	0.00020650	0	0
7. Managed Forest	<u>352,200</u>	0.00020650	<u>73</u>	<u>0</u>
Total	<u>47,356,916</u>		<u>\$39,356</u>	<u>\$36,753</u>

SCHEDULE "E"

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

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	38,554,886	0.00210570	\$81,185	\$73,890
2. Multi-Residential	720,135	0.00210570	1,520	1,420
3. Commercial / New Construction	5,900,795	0.00231620	13,670	13,510
- Excess Land	281,000	0.00162130	460	450
- Vacant Land	110,500	0.00162130	180	170
4. Industrial	612,100	0.00231620	1,420	1,410
- Excess Land	0	0.00162130	0	0
- Vacant Land	0	0.00162130	0	0
5. Pipelines	0	0.00147400	0	0
6. Farmlands	0	0.00052640	0	0
7. Managed Forest	<u>0</u>	0.00052640	<u>0</u>	<u>0</u>
Total	<u>46,179,416</u>		<u>\$98,435</u>	<u>\$90,850</u>

SCHEDULE “F”

Township of Lake of Bays – General

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	2,922,829,515	0.00170874	\$4,994,370	\$4,825,517
2. Multi-Residential	1,515,635	0.00170874	2,590	2,505
3. Commercial / New Construction	40,643,552	0.00187962	76,394	79,506
- Excess Land	649,988	0.00131573	855	853
- Vacant Land	319,750	0.00131573	421	412
4. Industrial / New Construction	4,235,479	0.00187962	7,961	7,447
- Excess Land	87,800	0.00131573	116	115
- Vacant Land	90,000	0.00131573	118	118
5. Pipelines	0	0.00119612	0	0
6. Farmlands	222,250	0.00042719	95	84
7. Managed Forest	<u>28,671,012</u>	0.00042719	<u>12,248</u>	<u>11,509</u>
Total	<u>2,999,264,981</u>		<u>\$5,095,168</u>	<u>\$4,928,066</u>

SCHEDULE “G”

Township of Lake of Bays – Gravel

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	2,922,829,515	0.00002113	\$61,755	\$61,689
2. Multi-Residential	1,515,635	0.00002113	32	32
3. Commercial / New Construction	40,643,552	0.00002324	945	1017
- Excess Land	649,988	0.00001627	11	11
- Vacant Land	319,750	0.00001627	5	5
4. Industrial	4,235,479	0.00002324	98	95
- Excess Land	87,000	0.00001627	1	1
- Vacant Land	90,000	0.00001627	1	2
5. Pipelines	0	0.00001479	0	0
6. Farmlands	222,250	0.00000528	1	1
7. Managed Forest	<u>28,671,012</u>	0.00000528	<u>151</u>	<u>147</u>
Total	<u>2,999,264,981</u>		<u>\$63,000</u>	<u>\$63,000</u>

SCHEDULE “H”

Township of Lake of Bays - Street Lights – Franklin

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	1,419,459,701	0.00000207	\$2,932	\$2,927
2. Multi-Residential	795,500	0.00000207	2	2
3. Commercial / New Construction	23,085,045	0.00000227	53	58
- Excess Land	347,788	0.00000159	1	1
- Vacant Land	144,250	0.00000159	0	0
4. Industrial	2,586,855	0.00000227	6	6
- Excess Land	87,800	0.00000159	0	0
- Vacant Land	90,000	0.00000159	0	0
5. Pipelines	0	0.00000149	0	0
6. Farmlands	214,500	0.00000052	0	0
7. Managed Forest	<u>12,732,801</u>	0.00000052	<u>6</u>	<u>6</u>
Total	<u>1,459,544,240</u>		<u>\$3,000</u>	<u>\$3,000</u>

SCHEDULE “I”

Township of Lake of Bays - Street Lights – Sinclair

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	375,951,505	0.00000466	1752	1752
2. Multi-Residential	0	0.00000466	0	0
3. Commercial / New Construction	6,331,750	0.00000513	32	34
- Excess Land	21,200	0.00000359	0	0
- Vacant Land	65,000	0.00000359	0	0
4. Industrial	489,674	0.00000513	3	2
- Excess Land	0	0.00000359	0	0
- Vacant Land	0	0.00000359	0	0
5. Pipelines	0	0.00000326	0	0
6. Farmlands	0	0.00000117	0	0
7. Managed Forest	<u>10,808,758</u>	0.00000117	<u>13</u>	<u>12</u>
Total	<u>393,667,887</u>		<u>\$1,800</u>	<u>\$1,800</u>

SCHEDULE “J”

Township of Lake of Bays - Street Lights – Ridout

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	567,506,262	0.00001308	\$7,422	\$4,948
2. Multi-Residential	0	0.00001308	0	0
3. Commercial / New Construction	4,873,012	0.00001439	70	48
- Excess Land	0	0.00001007	0	0
- Vacant Land	0	0.00001007	0	0
4. Industrial	39,500	0.00001439	1	0
- Excess Land	0	0.00001007	0	0
- Vacant Land	0	0.00001007	0	0
5. Pipelines	0	0.00000916	0	0
6. Farmlands	7,750	0.00000327	0	0
7. Managed Forest	<u>2,063,453</u>	0.00000327	<u>7</u>	<u>4</u>
Total	<u>574,489,977</u>		<u>\$7,500</u>	<u>\$5,000</u>

SCHEDULE “K”

Township of Lake of Bays - Street Lights – McLean

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	559,912,047	0.00002106	\$11,789	\$10,801
2. Multi-Residential	720,135	0.00002106	15	14
3. Commercial	6,353,745	0.00002316	147	139
- Excess Land	281,000	0.00001621	5	4
- Vacant Land	110,500	0.00001621	2	2
4. Industrial	1,119,450	0.00002316	26	25
- Excess Land	0	0.00001621	0	0
- Vacant Land	0	0.00001621	0	0
5. Pipelines	0	0.00001474	0	0
6. Farmlands	0	0.00000526	0	0
7. Managed Forest	<u>3,066,000</u>	0.00000526	<u>16</u>	<u>15</u>
Total	<u>550,020,451</u>		<u>\$12,000</u>	<u>\$11,000</u>

SCHEDULE “L”

Education

	Assessment	Tax Rates	Taxation 2018	Taxation 2017
1. Residential/Farm	2,922,228,215	0.00170000	\$4,967,789	\$5,060.539
2. Multi-Residential	1,515,635	0.00170000	2,577	2,627
3. Commercial / New Construction	35,568,052	0.00695872	247,508	255,762
- Excess Land	649,988	0.00487110	3,166	3,116
- Vacant Land	319,750	0.00487110	1,558	1,505
4. Industrial	4,235,479	0.00812446	34,411	31,847
- Excess Land	87,800	0.00568712	499	493
- Vacant Land	90,000	0.00568712	512	506
5. Pipelines	0	0.00445306	0	0
6. Farmlands	222,250	0.00042500	94	88
7. Managed Forest	<u>28,671,012</u>	0.00042500	<u>12,186</u>	<u>12,072</u>
Total	<u>2,993,588,181</u>		<u>\$5,270,299</u>	<u>\$5,368,555</u>