

**THE CORPORATION OF THE CITY OF NORTH BAY**

**BY-LAW NO. 2005-101**

**BEING A BY-LAW TO SET 2005 TAX RATIOS AND TAX RATES AND TO LEVY TAXES FOR THE YEAR 2005 (AND TO REPEAL BY-LAW NO. 2004-65)**

**WHEREAS** it is necessary for the Council of The Corporation of the City of North Bay, pursuant to the *Municipal Act*, 2001 (S.O. 2001, c.25) to establish tax ratios and tax rates for 2005;

**AND WHEREAS** the tax ratios set out below establish the relative amount of taxation to be borne by each property class;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, ch. A.31, as amended and Regulations thereto;

**AND WHEREAS** it is necessary for the Council of The Corporation of the City of North Bay, pursuant to the *Municipal Act* to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the City of North Bay the estimates of all sums required for the purposes of the Corporation;

**AND WHEREAS** Section 330 authorizes municipalities to limit tax decreases as a means of funding the 10% limit on tax increases for 2005;

**AND WHEREAS** an interim levy was made before the adoption of the estimates for the current year;

**AND WHEREAS** it is necessary for the Council of The Corporation of the City of North Bay to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the "Province") pursuant to Section 257.12.1 (1) of the *Education Act*, R.S.O. 1990, c.E.2, as amended (hereinafter referred to as the "*Education Act*") and the Regulations passed under the *Education Act*;

**AND WHEREAS** notice of the passing of the budget was published in the North Bay Nugget on Saturday, April 16<sup>th</sup>, 2005 in accordance with the provision of the *Municipal Act* 2001 (S.O. 2001, c.25).

**AND WHEREAS** the "Commercial Assessment", "Industrial Assessment" and "Pipeline Assessment" 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** those tax rates on the aforementioned "Commercial Assessment", "Industrial Assessment" and "Pipeline Assessment" and the applicable subclasses have been calculated pursuant to the provisions of the *Municipal Act*, 2001 (S.O. 2001, c.25) and the provisions of the *Education Act* in the manner set out herein;

**AND WHEREAS** Council authorized the by-law to set 2005 tax ratios and tax rates and to levy taxes for the year 2005 by General Government Committee Reports 2005-01 and 2005-03 passed on the 28<sup>th</sup> day of February 2005;

**NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE CITY OF NORTH BAY ENACTS AS FOLLOWS:**

1. Tax Ratios

For the taxation year 2005, the tax ratio for property in the City of North Bay is:

- a) the residential/farm property class is 1.0000;
- b) the multi-residential property class is 2.3200;
- c) the commercial property class is 1.9500;

- d) the industrial property class is 1.40;
- e) the pipelines property class is 1.1656;
- f) the farmlands property class is 0.1500;
- g) the managed forest property class is 0.2500

2. For the purpose of this By-Law:

- a) the commercial property class includes all commercial office property, shopping centre property and parking lot property,
- b) the industrial property class includes all large industrial property; and
- c) the "Tax Policy Development Reserve Fund" means the reserve fund established by General Government Committee Report No. 2005-03 dated February 28, 2005 containing a balance as of December 31, 2004 of \$154,154.00.

3. a) Tax Rate - General

For the purpose of levying \$52,840,959.00 for the general purposes for The Corporation of the City of North Bay, there is hereby levied, rated and imposed the tax rates set out on Schedule "A" for the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment according to the current value assessment on the last returned Assessment Roll for the City of North Bay, as adjusted pursuant to Section 312 of the *Municipal Act*, 2001.

b) Tax Rate - Rail Lands

For the purpose of levying \$1,410,375.00 for the rail lands purposes for The Corporation of the City of North Bay, there is hereby levied, rated and imposed the tax rates set out on Schedule "A" for the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment according to the current value assessment on the last returned Assessment Roll for the City of North Bay, as adjusted pursuant to Section 312 of the *Municipal Act*, 2001.

4. Funding Tax Cap

- a) Commercial Property Class - For the purpose of funding the 10% limit on tax increases for 2005, tax decreases will be limited by the maximum allowable under Section 330 with respect to properties in the commercial tax class in the City of North Bay.
- b) Industrial and Multi-Residential Property Classes - For the purpose of funding the 10% limit on tax increases for 2005, tax decreases with respect to properties in the industrial and multi-residential tax classes in the City of North Bay will be funded 100% from the Tax Policy Development Reserve Fund.

5. Education Rates

For the year 2005, The Corporation of the City of North Bay shall levy the tax rates prescribed in regulations made under the *Education Act* for the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment according to the current value assessment on the last returned Assessment Roll for the City of North Bay, as adjusted pursuant to Section 312 of the *Municipal Act*, 2001.

6. PILT/Railways

- a) For payments-in-lieu of taxes due to The Corporation of the City of North Bay, the actual amount due to The Corporation of the City of North Bay shall be based on the assessment roll and the tax rates for the year 2005.

- b) For the railway rights of way taxes due to The Corporation of the City of North Bay in accordance with the Regulations as established by the Minister of Finance, pursuant to the *Municipal Act*, 2001 (S.O. 2001, c.25), the actual amount due to The Corporation of the City of North Bay shall be based on the assessment roll and the tax rates for the year 2005.
7. If any section or portion of this By-Law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of Council for The Corporation of the City of North Bay that all remaining sections and portions of this By-Law and of Schedule "A" continue in force and effect.
8. Schedule "A" attached hereto shall be and form a part of this By-Law.
9. The Deputy Treasurer, Revenue or the Treasurer of The Corporation of the City of North Bay is hereby authorized to mail or cause to be mailed to the address or the residence or place of business of each person taxed, a notice specifying the amount of taxes payable by such a person pursuant to the provision hereof.
10.
  - a) Real property taxes, rated, levied and imposed pursuant to the provisions of this By-Law shall become due and payable in one instalment, namely on June 30, 2005.
  - b) Notwithstanding the due date referred to in Section 10 (a), the due dates for any taxes due for real property, the owner of which has elected pre-authorized payments, shall be deemed to be the first day of each month of the year, or the 15<sup>th</sup> day of each month of the year, excluding December, for an equal 1/11 share of such annual taxes.
  - c) The Deputy Treasurer, Revenue and the Treasurer of The Corporation of the City of North Bay are hereby authorized and directed to mail or cause to be mailed to the address of the residence or place of business of each person taxed, a notice specifying the amount of taxes payable by such person, pursuant to the provisions of this By-Law, including local improvement rates, as well as other rates and charges.
  - d) The aforesaid instalments of property taxes shall be paid into the office of the Treasurer or the Deputy Treasurer, Revenue of The Corporation of the City of North Bay on or before the respective due dates hereinbefore set forth.
  - e) Any amounts payable under this By-Law or the Water Rates By-Law may be paid into such bank named in Schedule "A" or "B" of the Bank Act, Trust Company or Credit Union within the meaning of the Credit Union or Caisse Populaire Act, to the credit of the Treasurer of The Corporation of the City of North Bay.
  - f) The levy provided for in this By-Law shall be reduced by the amount of the interim levy for 2005.
  - g) The City Treasurer is hereby directed and authorized to undertake any required action necessary to collect the education levies herein.
11. The Deputy Treasurer, Revenue and City Treasurer are hereby authorized to accept part payment from time to time on accounts of any taxes due or to become due and to give a receipt for such part payment, provided that the acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of any taxes or of any instalment thereof.
12. Where tenants of land owned by the Crown or by which the Crown has an interest, are liable for the payment of taxes, and where any such tenant has been employed either within or outside The Corporation of the City of North Bay, by the same employer for not less than thirty (30) days, such employer shall pay over to the City Treasurer or Deputy Treasurer, Revenue or demand out of the wages, salary or other remuneration due to such employee, the amount then payable for taxes under

this By-Law, and such payment shall relieve the employer from any liability to the employee for the amounts so paid.

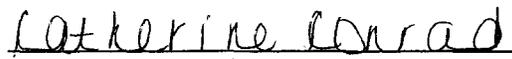
13. In default of payment of any instalment of Real Property Taxes levied herein, by the required due date for the payment thereof, a percentage charge of one and one-quarter per cent (1 1/4 %) is hereby imposed as a penalty for non-payment of such taxes, or any instalment thereof, and such penalty shall be added to any taxes as aforesaid or any instalment or part thereof remaining unpaid on the first day of each calendar month thereafter in which default continues, whether before or after December 31, 2005.
14. By-Law No. 2004-65 to levy taxes is hereby repealed and replaced by this by-law.

READ A FIRST TIME IN OPEN COUNCIL THIS 9<sup>TH</sup> DAY OF MAY, 2005

READ A SECOND TIME IN OPEN COUNCIL 9<sup>TH</sup> THIS DAY OF MAY, 2005.

READ A THIRD TIME IN OPEN COUNCIL AND ENACTED AND PASSED THIS 9<sup>TH</sup> DAY OF MAY, 2005.

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CITY CLERK

**THIS IS SCHEDULE "A" TO BY-LAW NO. 2005-101 OF THE CORPORATION OF THE CITY OF NORTH BAY**

---

<b>Property Assessment Class</b>	<b>General Tax Rate Percentage</b>	<b>Rail Lands Tax Rate Percentage</b>	<b>Total Municipal Tax Rate Percentage</b>
Residential & Farm	<b>1.429</b>	<b>.038</b>	<b>1.467</b>
Multi-Residential	<b>3.316</b>	<b>.089</b>	<b>3.405</b>
Commercial - Occupied	<b>2.787</b>	<b>.074</b>	<b>2.861</b>
Commercial – Vacant	<b>1.951</b>	<b>.052</b>	<b>2.003</b>
Industrial – Occupied	<b>2.001</b>	<b>.053</b>	<b>2.054</b>
Industrial – Vacant	<b>1.401</b>	<b>.037</b>	<b>1.438</b>
Pipelines	<b>1.666</b>	<b>.044</b>	<b>1.710</b>
Farmlands	<b>0.214</b>	<b>.006</b>	<b>.220</b>
Managed Forests	<b>.357</b>	<b>.009</b>	<b>.366</b>