

THE CORPORATION OF THE CITY OF NORTH BAY

BY-LAW NO. 104-98

**BEING A BY-LAW TO SET 1998
TAX RATIOS AND TAX RATES
AND TO LEVY TAXES FOR THE
YEAR 1998**

WHEREAS it is necessary for the Council of The Corporation of the City of North Bay, pursuant to the *Municipal Act*, R.S.O. 1990, ch. M.45, as amended by the *Fair Municipal Finance Act, 1997*, the *Fair Municipal Finance Act, 1997 (No.2)*, and the *Small Business and Charities Protection Act, 1998* to establish tax ratios for 1998;

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 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 requisition the sums against the Commercial, Industrial and Pipeline property classes for school board purposes 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 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* R.S.O. 1990, c. M.45, as amended, and the provisions of the *Education Act* in the manner set out herein;

AND WHEREAS the Council may set graduated tax rates for commercial and industrial property classes;

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

1. Tax Ratios

For the taxation year 1998, 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 2.3556;
- c) the commercial property class is 2.0326;
- d) the industrial property class is 3.2920;
- e) the pipelines property class is 1.1656;
- f) the farmlands property class is 0.2500;
- 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, and
- b) the industrial property class includes all large industrial property.

3. Tax Rate - General

For the purpose of levying \$37,165,560 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 revised Assessment Roll for the City of North Bay.

4. Tax Rate - Urban Service Area

For the purpose of levying \$1,369,440 for the Urban Service Area 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 revised Assessment Roll for the City of North Bay.

5. Graduated Tax Rates

- a) There is hereby established a two-band graduated tax rate structure for the commercial property assessment class with the low band tax rate for the first \$117,000 in current value assessment set at 90% of the high band tax rate for values over \$117,000 in current value assessment for each assessed property.
- b) There is hereby established a two-band graduated tax rate structure for the industrial property assessment class with low band tax rate for the first \$100,000 in current value assessment set at 90% of the high band tax rate for the values over \$110,000 in current value assessment for each assessed property.

6. Education Rates

- a) The Corporation of the City of North Bay, as requisitioned by the Province, hereby adopts the sum of Nine Million, Nine Hundred and Forty-Five Thousand and Two Hundred and Sixty-Six Dollars (\$9,945,266) as the amount of funds to be levied during the year 1998 for school board purposes from the Commercial Assessment class.
- b) The Corporation of the City of North Bay as requisitioned by the Province, hereby adopts the sum of Two Million, One Hundred and Seventeen Thousand, and Fifty-Two Dollars (\$2,117,052) as the amount of funds to be levied during the year 1998 for school board purposes from the Industrial Assessment class.
- c) For the year 1998, The Corporation of the City of North Bay shall levy upon Pipeline Assessment, the tax rate of 1.479 as prescribed by the Province for school board purposes,
- d) The property tax levy for school board purposes raised from the Commercial Assessment, Industrial Assessment and Pipeline Assessment shall be paid in accordance with the provisions of the *Education Act* and the Regulations passed thereunder.

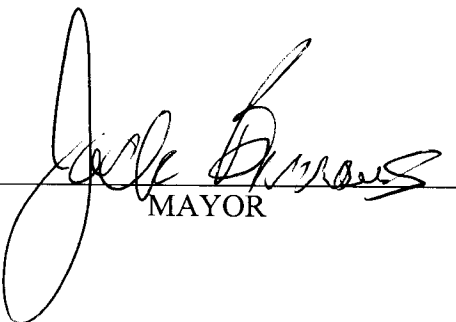
7. PILT/Railways
 - a) For payments-in-lieu of taxes due to The Corporation of the City of North Bay, the actual amount due to The Corporation of the City of North Bay shall be based on the assessment roll and the tax rates for the year 1998.
 - b) For the railway rights of way taxes due to The Corporation of the City of North Bay in accordance with the Regulations as established by the Minister of Finance, pursuant to the *Municipal Act*, R.S.O. 1990, ch. M-45, as amended, 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 1998.
8. 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.
9. Schedule "A" attached hereto shall be and form a part of this By-Law.
10. The Tax Collector 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.
11.
 - a) Real property taxes, rated, levied and imposed pursuant to the provisions of this By-Law shall become due and payable in two equal instalments, namely on September 25, 1998 and October 30, 1998.
 - b) Notwithstanding the due dates 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, excluding December, for an equal 1/11 share of such annual taxes.
 - c) The Tax Collector 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 Tax Collector 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 1998.
 - g) The City Treasurer is hereby directed and authorized to undertake any required action necessary to collect the education levies herein.
12. The Tax Collector 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.

13. In default of payment of the full amount of the first instalment of either real property taxes by the respective due dates for the payment thereof hereinbefore set forth, the second instalment of real property taxes, shall forthwith become due and payable.
14. 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 Tax Collector 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.
15. 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, 1998.

READ A FIRST TIME IN OPEN COUNCIL THIS 10TH DAY OF AUGUST, 1998.

READ A SECOND TIME IN OPEN COUNCIL THIS 10TH DAY OF AUGUST, 1998.

READ A THIRD TIME IN OPEN COUNCIL AND ENACTED AND PASSED THIS 10TH DAY OF AUGUST, 1998.


MAYOR


DEPUTY CITY CLERK

Schedule "A" to By-Law No. 104-98

**CITY OF NORTH BAY
1998 TAX RATES**

| <u>Assessment Class</u> | <u>Municipal</u> | | | <u>Education</u> | <u>Total Tax Rate</u> |
|--------------------------------|------------------|----------------------|--------------|------------------|-----------------------|
| | <u>General</u> | <u>Urban Service</u> | <u>Total</u> | | |
| Residential | 1.074% | 0.044% | 1.118% | 0.460% | 1.578% |
| Multi-Residential | 2.529% | 0.104% | 2.633% | 0.460% | 3.093% |
| Commercial-Occupied | | | | | |
| First 117,000 of assessment | 2.006% | 0.082% | 2.088% | 2.385% | 4.473% |
| Balance of assessment | 2.228% | 0.092% | 2.320% | 2.650% | 4.970% |
| Commercial-Vacant Land / Units | | | | | |
| First 117,000 of assessment | 1.404% | 0.058% | 1.462% | 1.669% | 3.131% |
| Balance of assessment | 1.560% | 0.064% | 1.624% | 1.855% | 3.479% |
| Industrial-Occupied | | | | | |
| First 110,000 of assessment | 3.240% | 0.134% | 3.374% | 3.741% | 7.115% |
| Balance of assessment | 3.599% | 0.149% | 3.748% | 4.157% | 7.905% |
| Industrial-Vacant Land / Units | | | | | |
| First 110,000 of assessment | 2.105% | 0.087% | 2.192% | 2.432% | 4.624% |
| Balance of assessment | 2.340% | 0.096% | 2.436% | 2.702% | 5.138% |
| Pipelines | 1.251% | 0.052% | 1.303% | 1.479% | 2.782% |
| Farmlands and Managed Forests | 0.269% | 0.011% | 0.280% | 0.115% | 0.395% |