

**THE CORPORATION OF THE TOWNSHIP OF MUSKOKA LAKES**

**BY-LAW NUMBER 2020-039**

Being a By-law to levy and collect taxes for municipal purposes for the year 2020 and to establish due dates for the payments and to charge penalties for non-payment of the same.

WHEREAS Section 290 of The Municipal Act, 2001, S.O. 2001 (hereinafter referred to as the "Municipal Act") provides that the Council of a local municipality shall, in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds and amounts required for any board, commission or other body;

AND WHEREAS pursuant to Section 308(5) of the Municipal Act, The District Municipality of Muskoka has passed By-law 2020-7 to establish tax ratios and tax rate reductions for prescribed property subclasses for 2020;

AND WHEREAS Section 311 of the Municipal Act provides for each upper tier to pass a By-law directing each lower-tier municipality to levy a separate tax rate, as specified in the By-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

AND WHEREAS paragraph 1 of subsection 257.7(1) of the Education Act, as amended, requires every municipality in each year to levy and collect the tax rate prescribed by the Minister of Finance for school purposes on residential property and business property taxable for school purposes in the municipality according to the last returned assessment roll;

AND WHEREAS all property assessment rolls on which the 2020 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 subject to appeals;

AND WHEREAS the "Residential assessment", "Multi-Residential assessment", "Commercial assessment", "Industrial assessment", "Farmland assessment" and "Managed Forests assessment" and the applicable subclasses pursuant to section 7 of the Assessment Act have been determined on the basis of the said property assessment rolls;

AND WHEREAS in accordance with Section 108 of The District Municipality of Muskoka Act 1970, By-law #71-32 to Establish Urban Service Areas in the former Town of Bala, the former Village of Port Carling and the former Village of Windermere, was duly passed by Council of The Township of Muskoka Lakes on the 12th day of April, 1971, and finally approved by the Ontario Municipal Board on the 6th day of August, 1971;

AND WHEREAS in accordance with Section 101 of The District Municipality of Muskoka Act 1970, By-law #73-8 to Establish Urban Service Areas in the former Township of Monck, was duly passed by the Council of The Township of Muskoka Lakes on the 26th day of March, 1973, and finally approved by the Ontario Municipal Board on the 22nd day of June, 1973;

AND WHEREAS in accordance with Section 101 of The District Municipality of Muskoka Act 1970, By-law #73-39 to Establish Urban Service Areas in the former Township of Wood, was duly passed by the Council of The Township of Muskoka Lakes on the 26th day of November, 1973, and finally approved by the Ontario Municipal Board on the 10th day of December, 1973;

AND WHEREAS Section 342 of the Municipal Act provides for Municipalities to establish due dates for the payment of Municipal taxes;

AND WHEREAS Section 345 of the Municipal Act provides for Municipalities to impose late payment charges for the non-payment of taxes or any instalment by the due date;

AND WHEREAS Section 355 of the Municipal Act provides for Municipalities to establish a minimum amount of taxes to be imposed;

AND WHEREAS an Interim Levy was made on all property before the adoption of the estimates for the current year;

NOW THEREFORE, the Council of The Corporation of the Township of Muskoka Lakes enacts as follows:

1. THAT the estimates, assessments and rates for The Township of Muskoka Lakes general purposes for 2020 are as set forth in Schedule "A" attached to this By-law.
2. THAT the estimates, assessments and rates for The Township of Muskoka Lakes for urban services for 2020 are as set forth in Schedule "B" attached to this By-law.
3. THAT the Municipal Tax Rates on the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment for 2020 are as set forth in Schedule "C" attached to this By-law.
4. THAT taxes will be levied and collected for upper-tier purposes in accordance with The District Municipality of Muskoka 2020-11 By-law(s) to adopt estimates and establish tax rates.
5. THAT the administration of the credit system with respect to solid waste special rating area levies will be conducted in accordance with The District Municipality of Muskoka By-law 2012-28.
6. THAT taxes will be levied and collected for school purposes for 2020 in accordance with the tax rates prescribed by Ontario Regulation 400/98.
7. THAT all Municipal taxes shall be levied in one instalment, less the amount of the interim levy, that is due and payable on August 28<sup>th</sup>, 2020.
8. THAT any supplementary tax bills levied from time to time throughout the year shall become due on the last day of the month following the date of issue unless the tax bill has not been issued at least 21 days prior to the end of the month in which case the due date shall be the end of the following month.
9. THAT pursuant to By-law 2020-002 of the Township of Muskoka Lakes, passed under the authority of The Municipal Act 2001, Chapter 25, Section 345 (1) (2), a penalty of one and one quarter percent (1 ¼ %) shall be added to any unpaid balance from 2019 final taxes on the first day of each calendar month commencing in the month immediately following that which contains the instalment due date until the 31<sup>st</sup> day of December, 2019.
10. THAT as an alternative to instalments as outlined in sections 6 and 7, a pre-authorized payment plan is available whereby ten equal payments may be made, commencing on November 27<sup>th</sup> of the year prior to the taxation year, and ending August 28<sup>th</sup> of the taxation year. Any balance owing as of August 28<sup>th</sup> will be cleared by pre-authorized payment on September 30<sup>th</sup>. Any credit balance as of August 28<sup>th</sup> will be credited to the first pre-authorized payment for the following year, or refunded if requested in writing.
11. THAT in addition to the pre-authorized payment plan described in section 10, an alternative plan is available wherein pre-authorized payments are made on normal instalment due dates in the full amounts of those instalments.
12. THAT pursuant to By-law 2020-001 of the Township of Muskoka Lakes, passed under the authority of The Municipal Act, 2001, Chapter 25, Section 345 (1) (3), interest at the rate of one and one quarter (1 ¼ %) percent per month or fraction thereof, will be added to all taxes due and unpaid from the 31<sup>st</sup> day of December in the year in which the taxes were levied until the taxes are paid.
13. THAT the Treasurer and collector shall have no authority to waive any penalties or interest for any reason.
14. THAT pursuant to By-law #79-116 of The Township of Muskoka Lakes, the minimum tax chargeable will be ten dollars (\$10.00) for the interim tax bill and ten dollars (\$10.00) for the final tax bill.
15. THAT the Treasurer and collector are hereby authorized to accept partial payment on account of taxes pursuant to Section 347 of the Municipal Act.

16. THAT Schedule "A", Schedule "B" and Schedule "C" attached hereto shall be and form part of this By-law.
17. THAT the Treasurer and collector shall and are hereby authorized to mail all tax bills and notices requiring payment of taxes to the last known address as shown on the tax roll for The Township of Muskoka Lakes.
18. THAT this By-law shall take effect on the date of passing.

Read a first, second and third time and finally passed this 13<sup>th</sup> day of May, 2020.

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Mayor Phil Harding

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Cheryl Mortimer, Clerk

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**Schedule "A" to By-Law No. 2020-039**

**Township of Muskoka Lakes  
2020 Estimates**

**General Purposes**

	<b>Expenditures</b>	<b>Revenues</b>	<b>Levy</b>
General Government	4,847,854	(590,475)	4,257,379
Protective Services	1,660,895	(135,310)	1,525,585
Development Services	2,571,853	(1,757,900)	813,953
Transportation Services	4,523,117	(884,400)	3,638,717
Parks, Recreation, and Cultural Services	3,115,702	(361,085)	2,754,617
Non Program	-	(705,000)	(705,000)
<b>Total</b>	<b>16,719,421</b>	<b>(4,434,170)</b>	<b>12,285,251</b>

**Township of Muskoka Lakes  
2020 Assessments and Levies**

**General Purposes**

	<b>Assessment</b>	<b>Rate</b>	<b>Taxation</b>
Residential (T)	9,914,019,256	0.00120969	11,992,890
Commercial (T,7)	182,692,003	0.00133066	243,101
Commercial (U,X)	4,414,400	0.00113106	4,993
New Commercial (T)	14,106,350	0.00133066	18,771
New Commercial (U)	105,500	0.00113106	119
Shopping Centre (T)	382,300	0.00133066	509
Shopping Centre (U)	90,600	0.00113106	102
Industrial (T, H,7)	4,077,300	0.00133066	5,426
Industrial (U,X,J)	306,100	0.00113106	346
New Industrial (T)	1,442,600	0.00133066	1,920
Farmland (T)	8,420,300	0.00030242	2,546
Managed Forest (T)	48,259,900	0.00030242	14,595
<b>Total</b>	<b>10,178,316,609</b>		<b>12,285,318</b>

Schedule "B" to By-Law No. 2020-039

<b>Township of Muskoka Lakes 2020 Estimates</b>			
<b><u>Street Lighting</u></b>			
	<b>Expenditures</b>	<b>Revenues</b>	<b>Levy</b>
Bala	17,800	-	17,800
Monck	2,800	-	2,800
Port Carling	12,500	-	12,500
Medora & Wood	2,600	-	2,600
Windermere	2,500	-	2,500
<b>Total</b>	<b>38,200</b>	<b>-</b>	<b>38,200</b>

<b>Township of Muskoka Lakes 2020 Assessments and Levies</b>			
<b><u>Street Lighting</u></b>			
<b>Bala</b>			
	<b>Assessment</b>	<b>Rate</b>	<b>Taxation</b>
Residential (RT)	482,515,100	0.00003547	17,114
Commercial (CT,ST,XT)	17,019,700	0.00003902	664
Com, Ind vacant (CU,CX,IJ,IU,IX,JU,SU,XU)	605,100	0.00003316	20
Industrial (IT,IH,JT)	-	0.00003902	-
Managed Forest (T)	178,000	0.00000888	2
<b>Total</b>	<b>500,317,900</b>		<b>17,800</b>
<b>Monck</b>			
	<b>Assessment</b>	<b>Rate</b>	<b>Taxation</b>
Residential (RT)	150,399,400	0.00001839	2,765
Commercial (CT,ST,XT)	1,699,900	0.00002023	34
Com,Ind vacant (CU,CX,IJ,IU,IX,JU,SU,XU)	-	0.00001719	-
Industrial (IT,IH,JT)	6,800	0.00002023	0
Farmland (FT)	-	0.00000460	-
Managed Forest (TT)	519,500	0.00000460	2
<b>Total</b>	<b>152,625,600</b>		<b>2,800</b>
<b>Port Carling</b>			
	<b>Assessment</b>	<b>Rate</b>	<b>Taxation</b>
Residential (RT)	691,567,000	0.00001661	11,490
Commercial (CT,ST,XT)	51,660,900	0.00001828	944
Com, Ind vacant (CU,CX,IJ,IU,IX,JU,SU,XU)	2,134,100	0.00001553	33
Industrial (IT,IH,JT)	1,557,400	0.00001828	28
Farmland (FT)	36,500	0.00000415	0
Managed Forest (TT)	930,700	0.00000415	4
<b>Total</b>	<b>747,886,600</b>		<b>12,500</b>
<b>Medora &amp; Wood</b>			
	<b>Assessment</b>	<b>Rate</b>	<b>Taxation</b>
Residential (RT)	491,278,400	0.00000526	2,585
Commercial (CT,ST,XT)	2,210,200	0.00000579	13
Commercial (CU,CX,SU,XU)	43,400	0.00000492	-
Industrial (IT)	240,300	0.00000579	1
Managed Forest (TT)	717,400	0.00000132	1
<b>Total</b>	<b>494,489,700</b>		<b>2,600</b>
<b>Windermere</b>			
	<b>Assessment</b>	<b>Rate</b>	<b>Taxation</b>
Residential (RT)	166,308,400	0.00001407	2,340
Commercial (CT)	9,480,700	0.00001548	147
Commercial (CU,CX)	-	0.00001316	-
Managed Forest (TT)	3,646,000	0.00000352	13
<b>Total</b>	<b>179,435,100</b>		<b>2,500</b>

Schedule "C" to By-Law No. 2020-039

Township of Muskoka Lakes

2020 Final Tax Rates

Ward	Class	Education	District				Township		Total
			General	Waste	Water	Sewer	General	Urban Services	
Cardwell & Watt	Residential	0.00153000	0.00285140	0.00023750	0.00000000	0.00000000	0.00120969	0.00000000	0.00582859
	Commercial	0.00681019	0.00313650	0.00026130	0.00000000	0.00000000	0.00133066	0.00000000	0.01153865
	Commercial - vacant/excess	0.00681019	0.00266610	0.00022210	0.00000000	0.00000000	0.00113106	0.00000000	0.01082945
	Industrial	0.00799699	0.00313650	0.00026130	0.00000000	0.00000000	0.00133066	0.00000000	0.01272545
	Industrial - vacant/excess	0.00799699	0.00266610	0.00022210	0.00000000	0.00000000	0.00113106	0.00000000	0.01201625
	Farmland & Managed Forest	0.00038250	0.00071290	0.00005940	0.00000000	0.00000000	0.00030242	0.00000000	0.00145722
Windermere	Residential	0.00153000	0.00285140	0.00023750	0.00000000	0.00000000	0.00120969	0.00001407	0.00584266
	Commercial	0.00681019	0.00313650	0.00026130	0.00000000	0.00000000	0.00133066	0.00001548	0.01155413
	Commercial - vacant/excess	0.00681019	0.00266610	0.00022210	0.00000000	0.00000000	0.00113106	0.00001316	0.01084261
	Industrial	0.00799699	0.00313650	0.00026130	0.00000000	0.00000000	0.00133066	0.00001548	0.01274093
	Industrial - vacant/excess	0.00799699	0.00266610	0.00022210	0.00000000	0.00000000	0.00113106	0.00001316	0.01202941
	Farmland & Managed Forest	0.00038250	0.00071290	0.00005940	0.00000000	0.00000000	0.00030242	0.00000352	0.00146074
Medora & Wood	Residential	0.00153000	0.00285140	0.00023750	0.00000000	0.00000000	0.00120969	0.00000526	0.00583385
	Commercial	0.00681019	0.00313650	0.00026130	0.00000000	0.00000000	0.00133066	0.00000579	0.01154444
	Commercial - vacant/excess	0.00681019	0.00266610	0.00022210	0.00000000	0.00000000	0.00113106	0.00000492	0.01083437
	Industrial	0.00799699	0.00313650	0.00026130	0.00000000	0.00000000	0.00133066	0.00000579	0.01273124
	Industrial - vacant/excess	0.00799699	0.00266610	0.00022210	0.00000000	0.00000000	0.00113106	0.00000492	0.01202117
	Farmland & Managed Forest	0.00038250	0.00071290	0.00005940	0.00000000	0.00000000	0.00030242	0.00000132	0.00145854
Port Carling	Residential	0.00153000	0.00285140	0.00023750	0.00078350	0.00201710	0.00120969	0.00001661	0.00864580
	Commercial	0.00681019	0.00313650	0.00026130	0.00086190	0.00221890	0.00133066	0.00001828	0.01463773
	Commercial - vacant/excess	0.00681019	0.00266610	0.00022210	0.00073260	0.00188600	0.00113106	0.00001553	0.01346358
	Industrial	0.00799699	0.00313650	0.00026130	0.00086190	0.00221890	0.00133066	0.00001828	0.01582453
	Industrial - vacant/excess	0.00799699	0.00266610	0.00022210	0.00073260	0.00188600	0.00113106	0.00001553	0.01465038
	Farmland & Managed Forest	0.00038250	0.00071290	0.00005940	0.00019590	0.00050430	0.00030242	0.00000415	0.00216157
Bala	Residential	0.00153000	0.00285140	0.00023750	0.00078350	0.00201710	0.00120969	0.00003547	0.00866466
	Commercial	0.00681019	0.00313650	0.00026130	0.00086190	0.00221890	0.00133066	0.00003902	0.01465847
	Commercial - vacant/excess	0.00681019	0.00266610	0.00022210	0.00073260	0.00188600	0.00113106	0.00003316	0.01348121
	Industrial	0.00799699	0.00313650	0.00026130	0.00086190	0.00221890	0.00133066	0.00003902	0.01584527
	Industrial - vacant/excess	0.00799699	0.00266610	0.00022210	0.00073260	0.00188600	0.00113106	0.00003316	0.01466801
	Farmland & Managed Forest	0.00038250	0.00071290	0.00005940	0.00019590	0.00050430	0.00030242	0.00000888	0.00216630
Monck	Residential	0.00153000	0.00285140	0.00023750	0.00000000	0.00000000	0.00120969	0.00001839	0.00584698
	Commercial	0.00681019	0.00313650	0.00026130	0.00000000	0.00000000	0.00133066	0.00002023	0.01155888
	Commercial - vacant/excess	0.00681019	0.00266610	0.00022210	0.00000000	0.00000000	0.00113106	0.00001719	0.01084664
	Industrial	0.00799699	0.00313650	0.00026130	0.00000000	0.00000000	0.00133066	0.00002023	0.01274568
	Industrial - vacant/excess	0.00799699	0.00266610	0.00022210	0.00000000	0.00000000	0.00113106	0.00001719	0.01203344
	Farmland & Managed Forest	0.00038250	0.00071290	0.00005940	0.00000000	0.00000000	0.00030242	0.00000460	0.00146182