

CORPORATION OF THE TOWN OF GANANOQUE

BY-LAW NO. 2017-035

BEING A BY-LAW TO SET THE:

- 1) 2017 Tax Rates,**
 - 2) 2017 Tax Ratios,**
 - 3) 2017 Capping Parameters**
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WHEREAS the Council of The Town of Gananoque has prepared a budget including estimates of all sums it requires during the year 2017 for the purposes of the Town pursuant to Section 290 of the Municipal Act, 2001, S.O. 2001, c. 25 as amended.

AND WHEREAS the Town of Gananoque 2017 Capital and Operating Budgets requirements were adopted in By-law 2017-005 providing that the following amounts be raised through taxation:

General Municipal Levy	\$5,073,053
Police Services Levy	\$2,564,417
Total Municipal Levy	\$7,637,470

AND WHEREAS the 2016 Returned Assessment Roll for The Town of Gananoque, for taxation in 2017, the amount of assessment thereon is \$541,257,676;

AND WHEREAS it is necessary for the Council of The Town of Gananoque, pursuant to the Municipal Act, 2001, S.O. 2001, c. 25, as amended, section 308 (4), AND Regulations thereto, to establish the tax ratios for The Town of Gananoque;

AND WHEREAS the tax ratios determine 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, as amended, Section 7, and Regulations related thereto;

AND WHEREAS pursuant to Section 313 (1) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, the Council of The Town of Gananoque may establish tax reductions for prescribed property subclasses for The Town of Gananoque.

AND WHEREAS the Municipal Act, 2001, amended by Ontario Regulation 102/16, allows the municipality to calculate the capping, at ten percent (10%) over the immediate previous year's annualized taxes on all properties in the multi-residential, commercial, shopping centre, and industrial tax classes;

AND WHEREAS in accordance with section 329.1 of the Municipal Act, 2001, S.O. 2001, c. 25 as amended, Council has certain options with respect to the calculations of the amount of taxes for municipal and school purposes payable in respect of property in the commercial, industrial, or multi-residential property tax classes for 2017 or a subsequent taxation year;

AND WHEREAS the Municipal Act, 2001, S.O. 2001, as amended by Ontario Regulation 102/16, authorizes a municipality to pass a bylaw which specifies the amount of the cap on the CVA tax, from 0% to a maximum of 10%

AND WHEREAS the Municipal Act, 2001 S.O. 2001 c. 25, as amended by Ontario Regulation 102/16, authorizes a municipality to pass a bylaw to establish a threshold for capping protected properties (increases) of up to \$500.00.

AND WHEREAS the Municipal Act, 2001 S.O. 2001 c. 25, as amended by Ontario Regulation 102/16, authorizes a municipality to pass a bylaw to establish a threshold for claw-back properties (decreases) of up to \$500.00.

AND WHEREAS section 8.0.2 (1) of O.Reg 73/03, as amended by Ontario Regulation 102/16, allows a municipality to exit certain classes from the tax capping program if no capped properties in the class are beyond 50% of CVA level taxes;

AND WHEREAS the Council has reviewed the provision of the Municipal Act and hereby deems it necessary and appropriate to adopt optional tools for the purpose of administering limits for the Commercial, Industrial and Multi-Residential property tax classes;

AND WHEREAS it is necessary for the Council of The Town of Gananoque pursuant to the Municipal Act, as amended, Section 312 and Regulations related thereto, to establish the tax rates for Town of Gananoque;

AND WHEREAS Sections 307 and 208 of the said Act require tax rates to be established in the same proportion to tax ratios;

NOW THEREFORE THE COUNCIL OF THE TOWN OF GANANOQUE HEREBY ENACTS AS FOLLOWS:

1. That the sum of \$5,073,053 shall be raised, for general municipal purposes, in the year 2017 by taxation on the whole of taxable assessment by means of a tax rate imposed on the respective assessments in accordance with the statutes in that behalf, and as set forth in Schedule 'A' which is attached hereto and is declared to be included and form part of this Bylaw.
2. That the sum of \$2,564,417 shall be raised, for general police services purposes, in the year 2017 by taxation on the whole of taxable assessment by means of a tax rate imposed on the respective assessments in accordance with the statutes in that behalf, and as set forth in Schedule 'A' which is attached hereto and is declared to be included and form part of this Bylaw.
3. Further that the police services levy be indicated on the 2017 final tax bill separate from the general municipal levy.
4. That the 2017 tax ratio for property in:
 - The residential property class is 1.0000;
 - The multi-residential property class is 1.8475;
 - The commercial property class is 1.8475;
 - The industrial property class is 1.89400;
 - The pipeline property class is 1.5789;
 - The farmland property class is 0.2500;
 - The managed forest property class is 0.2500.
5. That the tax reduction for:
 - The vacant land and excess land subclasses in the commercial property tax class shall be 30%,
 - The vacant land and excess land subclasses in the industrial property tax class shall be 35%
6. That for the purposes of this Bylaw the commercial property class includes all commercial, and shopping centre property tax classes as per Ontario Regulation 282/98.
7. That the Town of Gananoque will begin the 4 year phase out of the tax capping program, commencing in 2017 for the Commercial Class.
8. The 2017 capping percentage for all properties in the capped tax classes, over the immediate previous year's CVA taxes, is percent (10%), for all properties in the capped tax classes.

9. The 2017 threshold for, all properties in the capped tax classes, capping protected properties (increases) be set at \$500.00, for all properties in the capped tax classes.
10. The 2017 threshold for claw back properties (decreases), for all properties in the capped tax classes be set at \$500.00, for all properties in the capped tax classes.
11. A minimum Current Value Assessment tax of 100% of Current Value Assessment for, newly constructed properties, and new-to-the-class property is hereby created.
12. A property is excluded from application of Part IX of The Act in 2017 and the taxes for municipal and school purposes shall be the amount of the uncapped taxes for the property for 2017 if:
 - A) The taxes for the property in 2016 were equal to its uncapped taxes for that year;
 - B) As a result of Part IX of The Act, the taxes for the property in 2016 were lower than the property's uncapped taxes for that year, but in 2016, if Part IX of The Act applied, the property's taxes would be equal to its uncapped taxes, or a tax decrease for the property would be limited; or
 - C) A tax decrease for the property in 2016 was limited under Part IX of The Act but in 2017, if Part IX of The Act applied, the property's taxes would be equal to its uncapped taxes, or a tax increase for the property would be limited.
13. The Town of Gananoque, calculate, bill and collect the education levy using education tax rates as set by the Province of Ontario as indicated in Schedule 'A', attached hereto and forming part of this bylaw.
14. The said taxes imposed by the Bylaw together with any Local Improvement amounts and special charges and rents and rates payable, and reduced by the amount of the interim levy of taxes authorized by Bylaw No. 2017-03 of The Town of Gananoque passed on the 17th day of January, 2017, shall be payable in two installments as follows:


August 31, 2017, October 31, 2017.
15. In the event of non-payment of these installments of taxes by the due dates, a penalty of 1.25% shall be added on the first day of each calendar month thereafter in which default continues but not after the 31st day of December, 2017.
16. All taxes unpaid and overdue as of December 31, 2017, shall be entered into the tax arrears ledger and the Treasurer shall add to the amount of all such unpaid taxes, interest at the rate of 1.25% on the first day of each calendar month thereafter in which default continues.
17. The Tax Collector shall not accept payment for the current year taxes until all arrears, including penalty and interest, of former years applicable to such property have been paid in full.
18. A statement of the time and manner of payment and different rates imposed shall be printed on or be forwarded with the tax bills.
19. The Tax Collector, not later than 21 days prior to the date that the first installment is due, shall mail the tax notice or cause it to be mailed to the last known address or the residence, or the place of business, for all persons in respect to which taxes are payable.
20. That the following payment alternatives be provided to the property owners of The Town of Gananoque:
 - Preauthorized Payment Plans
 - Telephone Payments through most financial institutions
 - On-line computer Payments
 - ABM Payments at most financial institutions in Canada

- Debit Card payments
 - In Person at the Town's administrative office located at 30 King St E., Gananoque, Ontario
 - After office drop box at the Town's administrative office located at 30 King St. E., Gananoque, Ontario
21. Except as provided in the Bylaw, all rates imposed for the year 2017 are deemed to have been imposed and to be due on and from the 1st day of January, 2017.
22. If any section or portion of this Bylaw or of Schedule 'A' is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of The Town of Gananoque that all remaining sections and portions of the Bylaw and Schedule 'A' continue in force and effect.
23. That the effective date of this Bylaw shall be the date of final passage thereof.

READ A FIRST, SECOND and THIRD TIME, passed, signed, and sealed with the corporate seal this 16th day of May, 2017



Mayor, Erika Demchuk



Deputy Clerk, Linda Robinson

BYLAW NO. 2017-035

2017 Tax Ratios, Tax Rates and Capping Parameters

TAX CLASS			RATIO	MUNICIPAL TAX RATE	POLICE SERVICES TAX RATE	TOTAL MUNICIPAL TAX RATE	EDUCATION TAX RATE	TOTAL TAX RATE
Residential	RT		1	0.0085415	0.0043177	0.0128592	0.0017900	0.0146492
Multi-Residential	MT		1.8475	0.0157804	0.0079770	0.0237574	0.0017900	0.0255474
Farmlands	FT		0.2500	0.0021354	0.0010794	0.0032148	0.0004475	0.0036623
Commercial - Occupied	CT		1.8475	0.0157804	0.0079770	0.0237574	0.0139000	0.0376574
Commercial - Excess Land	CU		1.2933	0.0110463	0.0055839	0.0166302	0.0097300	0.0263602
Commercial - Vacant Land	CX		1.2933	0.0110463	0.0055839	0.0166302	0.0097300	0.0263602
Commercial (New Constr) - Occupied	XT		1.8475	0.0157804	0.0079770	0.0237574	0.0114000	0.0351574
Commercial (New Constr) - Excess Land	XU		1.2933	0.0110463	0.0055839	0.0166302	0.0079800	0.0246102
Commercial (New Constr) - Vacant Land	XX		1.2933	0.0110463	0.0055839	0.0166302	0.0079800	0.0246102
Industrial - Occupied	XT		1.8940	0.0161776	0.0081777	0.0243554	0.0139000	0.0382554
Industrial - Excess Land	XU		1.2311	0.0105155	0.0053155	0.0158310	0.0090350	0.0248660
Industrial - Vacant Land	XX		1.2311	0.0105155	0.0053155	0.0158310	0.0090350	0.0248660
Pipeline	IT		1.5789	0.0134862	0.0068172	0.0203034	0.0114000	0.0317034
Shopping Centre	ST		1.8475	0.0157804	0.0079770	0.0237574	0.0139000	0.0376574
Shopping Centre (New Const)	ZT		1.8475	0.0157804	0.0079770	0.0237574	0.0114000	0.0351574
Managed Forests	TT		0.2500	0.0021354	0.0010794	0.0032148	0.0004475	0.0036623
Residential - PIL General	RG		1	0.0085415	0.0043177	0.0128592	-	0.0128592
Commercial PIL - Full	CF		1.8475	0.0157804	0.0079770	0.0237574	0.0139000	0.0376574
Commercial PIL - General	CG		1.8475	0.0157804	0.0079770	0.0237574	-	0.0237574