

**The Corporation of the Town of Atikokan**

**By-Law No. 29-19**

**Being a By-Law to adopt the estimate of sums required for  
Municipal purposes during the year and to strike the rates of taxation  
for all purposes for the year 2019**

**WHEREAS** the Council of The Corporation of the Town of Atikokan has in accordance with the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, considered the estimates of the Municipality and of the Boards and Commissions of the Municipality and it is necessary that the following sums be raised by means of taxation for the year 2019; and

**WHEREAS** the tax rates for School Board Purposes for 2019 have been prescribed in Ontario Regulation 400/98 as amended; and

**WHEREAS** the tax ratios and the tax rate reductions for prescribed property sub-classes for the 2019 taxation year have been set out in By-law 28-19 of the Town of Atikokan dated the 24<sup>th</sup> day of June, 2019; and

**WHEREAS** the Assessment Roll made in 2018 and upon which the 2019 taxes are to be levied has been received from the Municipal Property Assessment Corporation (MPAC);

**NOW THEREFORE**, The Council of The Corporation of the Town of Atikokan **ENACTS AS FOLLOWS:**

- 1) THAT the Council of the Town of Atikokan adopt the sum of twenty million two hundred seventy three thousand four hundred ninety three Dollars (\$20,273,493.00) as detailed in Schedule "A" attached hereto and forming part of this By-law, as the gross estimate of the funds required during the year 2019 for general and special purposes of the Town including all sums required by law to be provided by the Town for any local board of the Town, excluding school boards.
- 2) THAT having duly adopted the gross estimate set out in Schedule "A" and having deducted therefrom the estimated revenues other than property taxes and payments in lieu of property taxes for the year 2019, the Council of the Town of Atikokan hereby adopts the sum of Seven Million, Five Hundred Seventy Three Thousand, Nine Hundred and Two Dollars (\$7,573,902) as its estimate of the Property Tax Levy, including payments in lieu of property taxes, required during the year 2019 for the general and special purposes of the Town, including all sums required to be provided by the Town for any local board of the Town, excluding school boards.
- 3) THAT for the taxation year 2019 the Town shall levy upon all assessments, for all properties which are fully taxable and/or subject to Payments in Lieu of Property Taxes, the tax rates as set out in Table A of this by-law.
- 4) The said final taxes shall become due and payable in the following manner:
  - a) If the mailing date of such taxes is after the 10<sup>th</sup> of July, 2019, but prior to the 11<sup>th</sup> day of August, 2019, the first fifty percent shall become due and payable on the 30<sup>th</sup> day of August, 2019, the latter fifty percent shall become due and payable on the 30<sup>th</sup> day of October, 2019.
  - b) If the mailing date of such taxes is after the 11<sup>th</sup> day of August, 2019, the first fifty percent shall become due and payable on the 30<sup>th</sup> day of September, 2019, the latter fifty percent shall become due and payable on the 29<sup>th</sup> day of November, 2019.

**Table A  
2019 Tax Rates for Municipal and School Purposes**

<b>Realty Tax Class</b>	<b>2019 Municipal Tax Rate</b>	<b>2019 Education Tax Rate</b>
Residential/Farm	0.03173158	0.00161000
Managed Forest	0.00793290	0.00040250
Multi-Residential	0.06346316	0.00161000
Commercial and Commercial New Construction	0.06142492	0.01030000
Commercial and Commercial N-C Vacant Land	0.04299744	0.00875500
Commercial and Commercial N-C Excess Land	0.04299744	0.00875500
Industrial Residual and Industrial Residual New Construction	0.06498803	0.01030000
Industrial Residual and Industrial Residual N-C Vacant Land	0.04549162	0.00875500
Industrial Residual and Industrial Residual N-C Excess Land	0.04549162	0.00875500
Large Industrial and Large Industrial New Construction	0.10562030	0.01030000
Large Industrial and Large Industrial N-C Excess Land	0.07393421	0.00875500
Landfill	0.03173158	0.01030000
Pipeline	0.07675638	0.01030000

5) There shall be imposed a penalty for non-payment of taxes on due date or any installment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default.

6) There shall be imposed an additional interest charge of 1.25% per month on any amount that remains due and unpaid, which shall begin to accrue as of the first day of default.

7) The Collector is hereby authorized to mail or cause to be mailed 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.

8) All taxes shall be paid into the Office of the Collector.

9) Where a tenant of lands, owned by the Crown or in which the Crown has an interest, has been employed either within or outside the Municipality by the same employer for not less than 30 days, such employer shall pay over to the Collector on demand out of any wages, salaries or other remuneration due to such employee, the amount then payable for taxes under this by-law and any such payment shall relieve the employer from any liability to the employee for the amount paid.

10) The Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.

11) This by-law shall come into force and effect upon the date of the final reading thereof.

**READ a FIRST, SECOND and THIRD time and FINALLY PASSED this 24<sup>th</sup> day of June, 2019.**

*Dennis Brown*

Mayor

*Sue Bates*

Clerk

## Schedule "A" to By-Law 29-19

### Town of Atikokan Budget 2019

#### Budget Summary

	Revenues	Expenditures	Net Impact
<b><u>General Operations Budget</u></b>			
General Revenues	(3,361,691.00)		(3,361,691.00)
Council	-	107,150.00	107,150.00
Administration	(15,000.00)	1,456,359.00	1,441,359.00
Fire Department	(10,000.00)	362,347.00	352,347.00
Protective Services	(47,167.00)	853,134.00	805,967.00
Public Works	(20,000.00)	2,563,489.00	2,543,489.00
Sewer and Water	(1,804,140.00)	1,758,387.00	(45,753.00)
Solid Waste	(72,000.00)	274,074.00	202,074.00
Airport	(286,700.00)	167,701.00	(118,999.00)
Health Services	(16,500.00)	699,789.00	683,289.00
Social Services		348,750.00	348,750.00
Recreation Services	(296,831.00)	1,900,597.00	1,603,766.00
Cultural Services	(65,012.00)	455,073.00	390,061.00
Planning & Development	(40,550.00)	272,452.00	231,902.00
<b>Subtotal General Operations</b>	<b>(6,035,591.00)</b>	<b>11,219,302.00</b>	<b>5,183,711.00</b>
Add:			
Cap. and Non-recurring Expenditures Financed from Current Rev.			3,120,000.00
Transfer to Reserves			75,000.00
Prior Years Surplus/Deficit to be financed			(804,809.00)
			7,573,902.00
Subtract:			
Transfers from Reserves to finance Current Years Operations			
<b>Amount to be Financed by Taxation</b>			<b>7,573,902.00</b>

Schedule "B" to By-Law 29-19

Town of Atikokan Budget 2019

Capital and Major Non Recurring Expenditures

Sources of Financing

		Expenditure	Ont. Grants	Can. Grants	Donations	Reserve Debt	Reserves	L.T. Debt	Curr. Rev	
<b>Admin</b>										
1 5	2200 900	ADMIN	15,000				10,000		5,000	
<b>Protective Services</b>										
1 5	3100 900	FIRE	20,000						20,000	
1 5	3130 900	FIRE BUILDING	90,000		20,000				70,000	
1 5	3310 300	DEMO	93,000				73,000		20,000	
<b>Public Works</b>										
1 5	4010 900	ENGINEERING	7,000						7,000	
1 5	4240 900	PATCHING	250,000				70,000		180,000	
1 5	4450 900	STREET LIGHTS	65,000						65,000	
1 5	4800 900	PUBLIC WORKS EQUIPMENT	175,000						175,000	
1 5	4900 900	AIRPORT HANGAR	275,000						275,000	
1 5	4970 300	RUNWAY LIGHTING	40,000				15,000		25,000	
1 5	5200 900	LANDFILL	500,000		175,000				325,000	
2 5	5710 900	SEWAGE TREATMENT PLANT	1,280,000	825,000			200,000		255,000	
2 5	5720 900	SEWER	1,350,000	500,000					850,000	
2 5	5740 900	SEWAGE PUMP STATIONS	5,425,000		2,220,000		2,430,000		775,000	
<b>Recreation</b>										
1 5	8507 900	REC WELLNESS	39,000						0	
1 5	8310 900	LFRC BLDG	30,000						0	
<b>Cultural</b>										
1 5	8910 900	MUSEUM	60,000	44,300		3,700	12,000		0	
1 5	8800 900	LIBRARY	10,000				6,000		4,000	
<b>Economic Development</b>										
1 5	9050 270	EDEV PROMO	40,431				40,431		0	
<b>Health Services</b>										
1 5	6500 900	CEMETERY	20,000				20,000		0	
<b>Total Capital</b>			<b>9,784,431</b>	<b>1,369,300</b>	<b>2,395,000</b>	<b>23,700</b>	<b>0</b>	<b>2,876,431</b>	<b>0</b>	<b>3,120,000</b>

Schedule "C" to By-Law 29-19

**Town of Atikokan Budget 2019**

**Reserves and Reserve Funds**

<b>Fund</b>		<b>Balance</b>	<b>Transfers to Current Revenues</b>		<b>Transfer from</b>	<b>Balance</b>
		<b>@31/12/2018</b>	<b>Capital and Large non Large Expend's</b>	<b>Other Purposes</b>	<b>Current Rev.</b>	<b>@31/12/2019</b>
1-3-1000-308	RESERVE - PROVINCIAL GAS TAX	25,079.33				25,079.33
1-3-1000-309	RESERVE - MAIN STREET FUND	40,431.25	40,431.25			-
1-3-1000-310	RESERVE - FEDERAL GAS TAX	896,561.17	175,000.00		355,000.00	1,076,561.17
1-3-1000-311	RESERVE - IT	33,000.00	10,000.00			23,000.00
1-3-1000-312	RESERVE - WORKING CAPITAL	540,680.01	215,000.00	40,000.00	5,000.00	290,680.01
1-3-1000-313	RESERVE - SEWER WORKS	2,940,261.01	2,430,000.00			510,261.01
1-3-1000-314	RESERVE - OPG	-				-
1-3-1000-315	RESERVE - SICK LEAVE/SEVERANCE	448,196.42				448,196.42
1-3-1000-320	RESERVE - FIRE DEPARTMENT	131,000.00			50,000.00	181,000.00
1-3-1000-325	RESERVE - DEMOLITION	73,000.00	73,000.00			-
1-3-1000-326	RESERVE - MEDICAL BUILDING	73,249.00				73,249.00
1-3-1000-330	RESERVE - POLICE DEPARTMENT	-				-
1-3-1000-340	RESERVE - JEPP EQUIPMENT	-				-
1-3-1000-341	RESERVE - PLANNING	29,000.00				29,000.00
1-3-1000-350	RESERVE - ROAD CONSTRUCTION	816,977.59	70,000.00			746,977.59
1-3-1000-351	RESERVE - BRIDGES	45,500.00				45,500.00
1-3-1000-352	RESERVE - EQUIPMENT	100,000.00				100,000.00
1-3-1000-355	RESERVE - UNDERGROUND STREET LIGHTING					-
1-3-1000-360	RESERVE - ENVIRONMENT	386,282.89				386,282.89
1-3-1000-365	RESERVE - AIRPORT	-				-
1-3-1000-367	RESERVE - CEMETERY	39,229.57	20,000.00			19,229.57
1-3-1000-368	RESERVE - PERPETUAL	139,318.75				139,318.75
1-3-1000-370	RESERVE-HANDI-VAN	53,637.00				53,637.00
1-3-1000-375	RESERVE - BUNNELL PARK	5,000.00				5,000.00
1-3-1000-380	RESERVE - RECREATION	177,887.13			20,000.00	197,887.13
1-3-1000-381	RESERVE - REC AND WELLNESS	-				-
1-3-1000-382	RESERVE - BEAUTIFICATION	17,215.28				17,215.28
1-3-1000-385	RESERVE - LIBRARY BUILDING	19,327.95	6,000.00			13,327.95
1-3-1000-387	RESERVE - MUSEUM MURAL	-				-
1-3-1000-388	RESERVE - MUSEUM	53,098.80	12,000.00			41,098.80
2-3-1000-390	RESERVE - WATER	41,000.00				41,000.00
						-
<b>Totals</b>		<b>7,124,933.15</b>	<b>3,051,431.25</b>	<b>40,000.00</b>	<b>75,000.00</b>	<b>4,463,501.90</b>