

**The Corporation of the Town of Atikokan**

**By-Law No. 32-22**

**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 2022**

**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 2022; and

**WHEREAS** the tax rates for School Board Purposes for 2022 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 2022 taxation year have been set out in By-law 31-22 of the Town of Atikokan dated the 18<sup>th</sup> day of July, 2022; and

**WHEREAS** the Assessment Roll made in 2021 and upon which the 2022 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:**

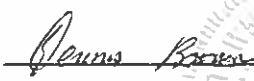
- 1) THAT the Council of the Town of Atikokan adopt the sum of fourteen million, eight hundred twenty four, six hundred and ninety eight (\$14,824,698.00) as detailed in Schedule "A" attached hereto and forming part of this By-law, as the gross estimate of the funds required during the year 2022 for 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 2022, the Council of the Town of Atikokan hereby adopts the sum of Eight Million, One Hundred and Twenty Five Thousand, Five Hundred and Fifty Two Dollars (\$8,125,552.00) as its estimate of the Property Tax Levy, including payments in lieu of property taxes, required during the year 2022 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 2022 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, 2022, but prior to the 11<sup>th</sup> day of August, 2022, the first fifty percent shall become due and payable on the 31<sup>st</sup> day of August, 2022, the latter fifty percent shall become due and payable on the 31<sup>st</sup> day of October, 2022.
  - b) If the mailing date of such taxes is after the 11<sup>th</sup> day of August, 2022, the first fifty percent shall become due and payable on the 26<sup>th</sup> day of September, 2022, the latter fifty percent shall become due and payable on the 28<sup>th</sup> day of November, 2022.


**Table A  
2022 Tax Rates for Municipal and School Purposes**

<b>Realty Tax Class / Subclass</b>	<b>RTC-Q</b>	<b>2022 Municipal Tax Rate</b>	<b>2022 Education Tax Rate</b>
Residential/Farm	RT	0.03386339	0.00153000
	RG	0.03386339	No Education
	RP	0.03386339	0.00153000
Managed Forest	TT	0.00846585	0.00038250
Multi-Residential	MT	0.06772678	0.00153000
Commercial	CT	0.06555160	0.00880000
	ST	0.06555160	0.00880000
	XT	0.06555160	0.00880000
	CF	0.06555160	0.00980000
	CG	0.06555160	No Education
	CH	0.06555160	0.00980000
	CP	0.06555160	0.00880000
Commercial Excess Land	CU	0.04588612	0.00880000
Commercial Vacant land	CX	0.04588612	0.00880000
	CR	0.04588612	0.00880000
Industrial Residual	IT	0.06643378	0.00880000
	JT	0.06643378	0.00880000
	IH	0.06643378	0.00980000
	IP	0.06643378	0.00880000
Industrial Vacant land	IX	0.04650364	0.00880000
Large Industrial	LT	0.10796996	0.00880000
	LI	0.10796996	0.00980000
	LN	0.10796996	0.00980000
	LS	0.10796996	0.00980000
Large Industrial Excess Land	LK	0.07557897	0.00980000
Landfill	HF	0.03386339	0.00980000
Pipeline	PT	0.08191306	0.00880000

- 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 18<sup>th</sup> day of July, 2022.**

  
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 Mayor

  
 \_\_\_\_\_  
 Clerk

Clerk

## Schedule "A" to By-Law 32-22

**Town of Atikokan Budget 2022**  
**Budget Summary**

	Revenues	Expenditures	Net Impact
<b><u>General Operations Budget</u></b>			
General Revenues	(2,922,062)		(2,922,062)
Council	-	119,330	119,330
Administration	(73,000)	1,740,641	1,667,641
Fire Department	(10,000)	438,544	428,544
Protective Services	(39,004)	917,748	878,744
Public Works	(41,973)	2,644,441	2,602,468
Sewer and Water	(1,623,993)	2,123,131	499,138
Solid Waste	(77,400)	693,497	616,097
Airport	(89,440)	93,345	3,905
Health Services	(24,000)	698,557	674,557
Social Services		390,710	390,710
Recreation Services	(266,309)	1,366,534	1,100,225
Cultural Services	(150,734)	537,257	386,523
Planning & Development	-	283,369	283,369
Subtotal General Operations	<u>(5,317,915)</u>	<u>12,047,104</u>	<u>6,729,189</u>
Add:			
Cap. and Non-recurring Expenditures Financed from Current Rev.			<u>1,441,863</u>
Transfer to Reserves			<u>65,000</u>
Prior Years Surplus/Deficit to be financed			<u>-</u>
			8,236,052
Subtract:			
Transfers from Reserves to finance Current Years Operations			<u>110,500</u>
Amount to be Financed by Taxation			<u><u>8,125,552</u></u>

Schedule "B" to By-Law 32-22

**Town of Atikokan Budget 2022**

**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	2100 900	COUNCIL					50,000		0
1 5	2200 900	ADMIN					32,000		10,000
<b>Protective Services</b>									
1 5	3130 300	FIRE BUILDING					50,000		10,000
1 5	3310 300	DEMOLITION					13,500		26,500
1 5	3320 900	BY-LAW ENFORCEMENT					35,000		20,000
<b>PublicWorks</b>									
1 5	4010 900	ENGINEERING					11,500		13,500
1 5	4200 900	BRIDGES	211,444						0
1 5	4240 900	PATCHING	100,000				100,000		0
1 5	4310 300	SAND	20,000				20,000		0
1 5	4450 900	STREET LIGHTS	20,000				20,000		0
1 5	4470 300	DAM	75,000				30,000		45,000
1 5	4700 900	PUBLIC WORKS BUILDING	100,000				15,000		85,000
1 5	4800 900	PUBLIC WORKS EQUIPMENT	75,000				60,000		15,000
1 5	4940 900	GASPUMP	15,000				15,000		0
1 5	4970 300	RWLIGHT	40,000				20,000		20,000
1 5	5000 900	STORM	175,000				25,000		150,000
1 5	5010 900	CULVERT	100,000	100,000					0
1 5	5600 900	WATER TREATMENT PLANT	150,000	24,502					125,498
2 5	5610 900	WATERMAIN	325,000				235,000		90,000
2 5	5650 300	HYDRANTS	50,000				40,000		10,000
2 5	5710 900	SEWAGE TREATMENT PLANT	225,000						225,000
2 5	5720 900	SEWER	250,000						250,000
2 5	5740 900	SEWAGE PUMP STATIONS	235,500						235,500
1 5	9110 900	IMALL - CAPITAL	50,000						50,000
<b>Recreation</b>									
1 5	7110 900	PIONEER CENTRE	45,000				45,000		0
1 5	8310 900	LFRC BUILDING	72,650	56,785			15,000		865
1 5	8355 900	GOLF EQUIPMENT	25,000				25,000		0
1 5	8507 900	REC WELLNESS	27,000						27,000
1 5	8532 900	POOL BUILDING	10,000						10,000
1 5	9050 900	CHARLESON	15,000				15,000		0
<b>Cultural</b>									
1 5	8910 900	MUSEUM	4,000						4,000
1 5	8800 900	LIBRARY	25,000				6,000		19,000
<b>Total Capital</b>									
		2,712,594	392,731	0	0	0	878,000	0	1,441,863

Schedule "C" to By-Law 32-22

**Town of Atikokan Budget 2022**

**Reserves and Reserve Funds**

<b>Fund</b>		<u>Balance</u> <u>@31/12/2021</u>	<u>Transfers to Current Revenues</u>		<u>Transfer from</u> <u>Current Rev.</u>	<u>Balance</u> <u>@31/12/2022</u>
			<u>Capital and Large</u> <u>non Large Expend's</u>	<u>Other Purposes</u>		
1-3-1000-308	RESERVE - PROVINCIAL GAS TAX	84,174.86				<b>84,174.86</b>
1-3-1000-310	RESERVE - FEDERAL GAS TAX	1,081,661.03			174,623.63	<b>1,256,284.66</b>
1-3-1000-311	RESERVE - IT	135,000.00	32,000.00	72,000.00		<b>31,000.00</b>
1-3-1000-312	RESERVE - WORKING CAPITAL	705,382.07	516,500.00	9,500.00		<b>179,382.07</b>
1-3-1000-313	RESERVE - SEWER WORKS	- 0.00				<b>0.00</b>
1-3-1000-314	RESERVE - OPG	-				<b>-</b>
1-3-1000-315	RESERVE - SICK LEAVE/SEVERANCE	625,196.42				<b>625,196.42</b>
1-3-1000-320	RESERVE - FIRE DEPARTMENT	371,000.00	50,000.00		50,000.00	<b>371,000.00</b>
1-3-1000-325	RESERVE - DEMOLITION	13,500.00	13,500.00			<b>-</b>
1-3-1000-326	RESERVE - MEDICAL BUILDING	73,249.00				<b>73,249.00</b>
1-3-1000-330	RESERVE - POLICE DEPARTMENT	-				<b>-</b>
1-3-1000-340	RESERVE - JEPP EQUIPMENT	-				<b>-</b>
1-3-1000-341	RESERVE - PLANNING	29,000.00		29,000.00		<b>-</b>
1-3-1000-350	RESERVE - ROAD CONSTRUCTION	656,977.59	100,000.00			<b>556,977.59</b>
1-3-1000-351	RESERVE - BRIDGES	120,500.00				<b>120,500.00</b>
1-3-1000-352	RESERVE - EQUIPMENT	60,000.00	60,000.00			<b>-</b>
1-3-1000-355	RESERVE - UNDERGROUND STREET LIGHTING					<b>-</b>
1-3-1000-360	RESERVE - ENVIRONMENT	421,282.89				<b>421,282.89</b>
1-3-1000-365	RESERVE - AIRPORT	-				<b>-</b>
1-3-1000-367	RESERVE - CEMETERY	31,229.57			10,000.00	<b>41,229.57</b>
1-3-1000-368	RESERVE - PERPETUAL	153,356.25				<b>153,356.25</b>
1-3-1000-370	RESERVE-HANDI-VAN	33,637.00				<b>33,637.00</b>
1-3-1000-375	RESERVE - BUNNELL PARK	11,000.00			5,000.00	<b>16,000.00</b>
1-3-1000-380	RESERVE - RECREATION	156,887.13	100,000.00			<b>56,887.13</b>
1-3-1000-381	RESERVE - REC AND WELLNESS	-				<b>-</b>
1-3-1000-382	RESERVE - BEAUTIFICATION	17,215.28				<b>17,215.28</b>
1-3-1000-385	RESERVE - LIBRARY BUILDING	55,656.48	6,000.00			<b>49,656.48</b>
1-3-1000-387	RESERVE - MUSEUM MURAL	750.00				<b>750.00</b>
1-3-1000-388	RESERVE - MUSEUM	72,185.96				<b>72,185.96</b>
2-3-1000-390	RESERVE - WATER	500,000.00				<b>500,000.00</b>
						<b>-</b>
<b>Totals</b>		<b>5,408,841.53</b>	<b>878,000.00</b>	<b>110,500.00</b>	<b>65,000.00</b>	<b>4,659,965.16</b>