

**The Corporation of the Town of Atikokan**

**By-Law No. 20-23**

**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 2023.**

**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 2023; and

**WHEREAS** the tax rates for School Board Purposes for 2023 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 2023 taxation year have been set out in By-law 19-23 of the Town of Atikokan dated the 12<sup>th</sup> day of June, 2023; and

**WHEREAS** the Assessment Roll made in 2022 and upon which the 2023 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**:

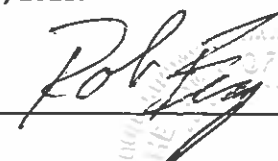
- 1) THAT the Council of the Town of Atikokan adopt the sum of seventeen million, two hundred and sixty thousand, eight hundred and seven dollars (\$17,260,807.00) as detailed in Schedule "A" attached hereto and forming part of this By-law, as the gross estimate of the funds required during the year 2023 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 2023, the Council of the Town of Atikokan hereby adopts the sum of Eight Million, Four Hundred and Seventy-Two Thousand, One Hundred and Eighty Eight Dollars (\$8,472,188.00) as its estimate of the Property Tax Levy, including payments in lieu of property taxes, required during the year 2023 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 2023 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, 2023, but prior to the 11<sup>th</sup> day of August, 2023, the first fifty percent shall become due and payable on the 31<sup>st</sup> day of August, 2023, the latter fifty percent shall become due and payable on the 31<sup>st</sup> day of October, 2023.
  - b) If the mailing date of such taxes is after the 11<sup>th</sup> day of August, 2023, the first fifty percent shall become due and payable on the 29<sup>th</sup> day of September, 2023, the latter fifty percent shall become due and payable on the 30<sup>th</sup> day of November, 2023.


**Table A  
2023 Tax Rates for Municipal and School Purposes**

Realty Tax Class / Subclass	RTC-Q	2023 Municipal Tax Rate	2023 Education Tax Rate
Residential/Farm	RT	0.03538599	0.00153000
	RG	0.03538599	No Education
	RP	0.03538599	0.00153000
Managed Forest	TT	0.00884650	0.00038250
New Multi-Residential	NT	0.03538599	0.00153000
Multi-Residential	MT	0.07077198	0.00153000
Commercial	CT	0.06849900	0.00880000
	ST	0.06849900	0.00880000
	CF	0.06849900	0.00980000
	CG	0.06849900	No Education
	CH	0.06849900	0.00980000
	CP	0.06849900	0.00880000
Commercial Excess Land	CU	0.04794930	0.00880000
Commercial Vacant land	CX	0.04794930	0.00880000
	CR	0.04794930	0.00880000
Industrial Residual	IT	0.06792731	0.00880000
	IH	0.06792731	0.00980000
	IP	0.06792731	0.00880000
Industrial Vacant land	IX	0.04754911	0.00880000
Large Industrial	LT	0.11039729	0.00880000
	LI	0.11039729	0.00980000
	LN	0.11039729	0.00980000
	LS	0.11039729	0.00980000
Large Industrial Excess Land	LK	0.07727810	0.00980000
Landfill	HF	0.03538599	0.00980000
Pipeline	PT	0.08559612	0.00880000

- 5) There shall be imposed a penalty for non-payment of taxes on the 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 12th day of June, 2023.**

  
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 Mayor

  
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 Clerk

Clerk

Schedule "A" to By-Law 20-23

**Town of Atikokan Budget 2023**  
**Budget Summary**

	Revenues	Expenditures	Net Impact
<b>General Operations Budget</b>			
General Revenues	(2,980,714)		(2,980,714)
Council	-	101,480	101,480
Administration	(11,700)	1,618,427	1,606,727
Fire Department	(13,600)	411,564	397,964
Protective Services	(43,902)	936,700	892,798
Public Works	(40,000)	2,647,009	2,607,009
Sewer and Water	(1,716,932)	2,021,801	304,869
Solid Waste	(169,209)	764,301	595,092
Airport	(127,300)	106,315	(20,985)
Health Services	(19,000)	698,068	679,068
Social Services	(26,800)	596,690	569,890
Recreation Services	(230,851)	1,379,133	1,148,282
Cultural Services	(104,002)	587,107	483,105
Planning & Development	(1,500)	195,023	193,523
Subtotal General Operations	(5,485,510)	12,063,618	6,578,108
Add:			
Cap. and Non-recurring Expenditures Financed from Current Rev.			2,014,580
Transfer to Reserves			50,000
Prior Years Surplus/Deficit to be financed			-
			8,642,688
Subtract:			
Transfers from Reserves to finance Current Years Operations			170,500
			8,472,188
Amount to be Financed by Taxation			

<b>Gross Estimates:</b>		<b><u>Operating</u></b>	<b><u>Capital</u></b>		
<b>Revenues</b>	Reserves	170,500	1,071,000		
	Annual Revenues	3,470,930	2,014,580		
	Provincial Grants		1,823,345		
	Federal Grants		251,075		
	Long Term Debt				
	Donations		0		
<b>Total Revenues</b>		3,641,430	5,160,000	<b>Revenue Neutral</b>	
<b>Levy Required</b>		8,472,188		<b>Levy</b>	
				8,175,960	<b>Special Levy</b>
<b>Total Budget</b>		12,113,618	5,160,000		296,228
		17,273,618			

Schedule "B" to By-Law 20-23

**Town of Atikokan Budget 2023**

**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	52,000				50,000		2,000	Audio
<b>Protective Services</b>										
1 5	3130 300	FIRE BUILDING	60,000				60,000		0	Exhaust Extraction
1 5	3310 300	DEMOLITION	40,000				40,000		0	Main, and houses
1 5	3400 900	EMO	10,000						10,000	Generator
<b>PublicWorks</b>										
1 5	4010 900	ENGINEERING	12,500						12,500	Sewer Camera
1 5	4050 900	ROADS	25,000						25,000	Crack Sealing
1 5	4200 900	BRIDGES	20,000						20,000	Mackenzie
1 5	4220 300	CURB	50,000	46,665					3,335	ICIP
1 5	4240 900	PATCHING	250,000	233,325			16,500		175	ICIP
1 5	4310 300	SAND	50,000				30,000		20,000	Screening
1 5	4410 900	PIT	50,000				20,000		30,000	Remediation
1 5	4450 900	STREET LIGHTS	50,000						50,000	Annual
1 5	4470 300	DAM	75,000				70,000		5,000	Mud Lake
1 5	4700 900	PUBLIC WORKS BUILDING	90,000				90,000		0	
1 5	4800 900	PUBLIC WORKS EQUIPMENT	150,000						150,000	Annual
1 5	4940 900	GASPUMP	30,000				30,000		0	Upgrades, Repairs
1 5	4920 900	AIRSTrip	25,000						25,000	
1 5	4970 300	RWLIGHT	20,000				20,000		0	
1 5	5000 400	STORM CCTV	50,000	50,000					0	
1 5	5000 900	STORM	200,000						200,000	Mercury
1 5	5010 900	CULVERT	2,360,000	1,427,883	185,000		425,000		322,117	Mercury, Pine
1 5	5200 900	WASTE DISPOSAL	120,000				75,000		45,000	Equipment
1 5	5600 900	WATER TREATMENT PLANT	75,000	6,472					68,528	Upgrades
2 5	5610 900	WATERMAIN	350,000						350,000	ICIP areas, drill shot
2 5	5710 900	SEWAGE TREATMENT PLANT	75,000						75,000	Upgrades
2 5	5720 400	SEWER LEGAL/CONTRACTED SERVICES	150,000		344				149,656	Legal & CCTV
2 5	5720 900	SEWER	300,000						300,000	Backflow
2 5	5740 900	SEWAGE PUMP STATIONS	90,000				50,000		40,000	
1 5	9110 900	IMALL - CAPITAL	50,000				50,000		0	Electrical
<b>Recreation</b>										
1 5	8100 900	PARKS	5,000						5,000	
1 5	8310 900	LFRC BUILDING	92,000		49,025				42,975	Cooler, Roof, Stairlift, Hoo
1 5	8355 900	GOLF EQUIPMENT	12,500				12,500		0	Fairway Mower, Repairs
1 5	8400 900	SKI	9,000						9,000	
1 5	8506 900	REC TRANSPORTATION	49,000	34000					15,000	Garage
1 5	8507 900	REC WELLNESS	24,000				24,000		0	Canopies, Conduit Lines
1 5	8520 900	ARENA	5,000						5,000	
1 5	8532 900	POOL	28,000						28,000	Pool Deck/Reserves
<b>Cultural</b>										
1 5	8910 900	MUSEUM	5,000				4,000		1,000	Windows, Doors
1 5	8900 240	MUSEUM ADVERTISING	22,000		16,706				5,294	
1 5	8800 900	LIBRARY	29,000	25,000			4,000		0	Windows, Doors
		<b>Total Capital</b>	<b>5,160,000</b>	<b>1,823,345</b>	<b>251,075</b>	<b>0</b>	<b>0</b>	<b>1,071,000</b>	<b>0</b>	<b>2,014,580</b>

Schedule "C" to By-Law 20-23

**Town of Atikokan Budget 2023**

**Reserves and Reserve Funds**

<b>Fund</b>		<u>Balance</u>	<u>Transfers to Current Revenues</u>		<u>Transfer from</u>	<u>Balance</u>
		<u>@31/12/2022</u>	<u>Capital and Large</u>	<u>Other Purposes</u>	<u>Current Rev.</u>	<u>@31/12/2023</u>
			<u>non Large Expend's</u>			
1-3-1000-308	RESERVE - PROVINCIAL GAS TAX	104,366.86				<b>104,366.86</b>
1-3-1000-310	RESERVE - FEDERAL GAS TAX	1,284,078.29	185,000.00		182,215.97	<b>1,281,294.26</b>
1-3-1000-311	RESERVE - IT	31,000.00				<b>31,000.00</b>
1-3-1000-312	RESERVE - WORKING CAPITAL	875,434.20	490,000.00			<b>385,434.20</b>
1-3-1000-313	RESERVE - SEWER WORKS	- 0.00				<b>0.00</b>
1-3-1000-315	RESERVE - SICK LEAVE/SEVERANCE	775,196.42		150,000.00		<b>625,196.42</b>
1-3-1000-320	RESERVE - FIRE DEPARTMENT	438,500.00	60,000.00		50,000.00	<b>428,500.00</b>
1-3-1000-325	RESERVE - DEMOLITION	40,000.00	40,000.00			<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	-				<b>-</b>
1-3-1000-350	RESERVE - ROAD CONSTRUCTION	636,977.59	16,500.00			<b>620,477.59</b>
1-3-1000-351	RESERVE - BRIDGES	120,500.00				<b>120,500.00</b>
1-3-1000-352	RESERVE - EQUIPMENT	75,000.00	75,000.00			<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	20,000.00	20,000.00			<b>-</b>
1-3-1000-367	RESERVE - CEMETERY	51,229.57		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	16,000.00				<b>16,000.00</b>
1-3-1000-380	RESERVE - RECREATION	101,887.13	12,500.00	7,500.00		<b>81,887.13</b>
1-3-1000-381	RESERVE - REC AND WELLNESS	27,000.00	24,000.00	3,000.00		<b>-</b>
1-3-1000-382	RESERVE - BEAUTIFICATION	17,215.28				<b>17,215.28</b>
1-3-1000-385	RESERVE - LIBRARY BUILDING	74,656.48	4,000.00			<b>70,656.48</b>
1-3-1000-387	RESERVE - MUSEUM MURAL	750.00				<b>750.00</b>
1-3-1000-388	RESERVE - MUSEUM	54,185.96	4,000.00			<b>50,185.96</b>
2-3-1000-390	RESERVE - WATER	825,000.00	325,000.00			<b>500,000.00</b>
<b>Totals</b>		<b>6,250,502.92</b>	<b>1,256,000.00</b>	<b>170,500.00</b>	<b>50,000.00</b>	<b>5,056,218.89</b>