

The Corporation of the Town of Atikokan

By-Law No. 20-24

**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 2024.**

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 2024; and

WHEREAS the tax rates for School Board Purposes for 2024 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 2024 taxation year have been set out in By-law 19-24 of the Town of Atikokan dated the 27th day of May, 2024; and

WHEREAS the Assessment Roll made in 2023 and upon which the 2024 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 one million, five hundred and fifty eight thousand, four hundred and twenty four dollars (\$21,558,424.00) 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 2024 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 2024, the Council of the Town of Atikokan hereby adopts the sum of Eight Million, Seven Hundred and Eighty Thousand, Two Hundred and Twelve Dollars (\$8,780,212.00) as its estimate of the Property Tax Levy, including payments in lieu of property taxes, required during the year 2024 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 2024 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 10th of July, 2024, but prior to the 11th day of August, 2024, the first fifty percent shall become due and payable on the 30th day of August, 2024, the latter fifty percent shall become due and payable on the 31st day of October, 2024.
 - b) If the mailing date of such taxes is after the 11th day of August, 2024, the first fifty percent shall become due and payable on the 27th day of September, 2024, the latter fifty percent shall become due and payable on the 29th day of November, 2024.

**Table A
2024 Tax Rates for Municipal and School Purposes**

Realty Tax Class / Subclass	RTC-Q	2024 Municipal Tax Rate	2024 Education Tax Rate
Residential/Farm	RT	0.03678589	0.00153000
	RG	0.03678589	No Education
	RP	0.03678589	0.00153000
Managed Forest	TT	0.00919647	0.00038250
New Multi-Residential	NT	0.03678589	0.00153000
Multi-Residential	MT	0.07357178	0.00153000
Commercial	CT	0.07120888	0.00880000
	ST	0.07120888	0.00880000
	CF	0.07120888	0.00980000
	CG	0.07120888	No Education
	CH	0.07120888	0.00980000
	CP	0.07120888	0.00880000
Commercial Excess Land	CU	0.04984621	0.00880000
Commercial Vacant land	CX	0.04984621	0.00880000
	CR	0.04984621	0.00880000
Industrial Residual	IT	0.06927094	0.00880000
	IH	0.06927094	0.00980000
	IP	0.06927094	0.00880000
Industrial Vacant land	IX	0.04848965	0.00880000
Large Industrial	LT	0.11258100	0.00880000
	LI	0.11258100	0.00980000
	LN	0.11258100	0.00980000
	LS	0.11258100	0.00980000
Large Industrial Excess Land	LK	0.07880670	0.00980000
Landfill	HF	0.03678589	0.00980000
Pipeline	PT	0.08898238	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 27th day of May, 2024.

original signed
Mayor

original signed
Clerk