

**THE CORPORATION OF THE TOWNSHIP OF LAKE OF BAYS
BY-LAW NUMBER 2020-037**

BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS REQUIRED DURING THE YEAR 2020 FOR THE LOCAL, MUSKOKA, AND EDUCATION PURPOSES.

WHEREAS the Council of the Corporation of the Township of Lake of Bays (hereinafter referred to as the "Corporation") shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the Corporation pursuant to Section 290 of the Municipal Act, S.O. 2001, c.25, as amended (hereinafter referred to as the Municipal Act);

AND WHEREAS it is necessary for the "Corporation", pursuant to Section 312 of the Municipal Act, to raise certain sums for the general and special municipal levies for the year 2020;

AND WHEREAS all property assessment rolls on which the 2020 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS the Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios and the tax reductions for prescribed property subclasses on the aforementioned property for the 2020 taxation year, have been set out in By-law 2020-7 by the District Municipality of Muskoka;

AND WHEREAS these tax rates on the aforementioned Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and the applicable subclasses have been calculated pursuant to the provisions of the said Municipal Act in the manner set out therein.

NOW THEREFORE the Corporation of the Township of Lake of Bays enacts as follows:

1. That the "Corporation" adopt the sum of \$9,322,033 as detailed in Column 2 of Schedule "A" attached hereto and which forms part hereof as the gross expenditures required during the year 2020 for local purposes of the Township of Lake of Bays including all sums required by law to be provided by the Council for any local board of the Corporation, excluding school boards.
2. That having duly adopted the gross revenue estimate set out in Column 1 of Schedule "A" and having deducted therefrom for the estimated revenues other than property taxes for the year 2020 the amount of \$3,693,315 detailed in Column 1 of Schedule "A", the Council hereby adopts the sum of \$5,628,718 as per Column 3 of Schedule "A" 2020 Tax Levy as its estimate of the property tax levy required during the year 2020 for the General Purposes of the Corporation, including the sums required by law to be provided by Council for all local boards of the Corporation, excluding school boards.
3. a. That for the year 2020 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for District of Muskoka - General purposes set out in Schedule "B" attached hereto and which forms part hereof.

- b. That for the year 2020 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for District of Muskoka - Waste Management purposes set out in Schedule "C" attached hereto and which forms part hereof.
 - c. That for the year 2020 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forest Assessment and applicable subclasses the tax rates for District of Muskoka – Water Services (Urban Area A) purposes set out in Schedule "D" attached hereto and which forms part hereof.
 - d. That for the year 2020 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forest Assessment and applicable subclasses the tax rates for District of Muskoka – Sewer Services (Urban Area A) purposes set out in Schedule "E" attached hereto and which forms part hereof.
 - e. That for the year 2020 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays - General purposes set out in Schedule "F" attached hereto and which forms part hereof.
 - f. That for the year 2020 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays - Street Lights - Franklin purposes set out in Schedule "G" attached hereto and which forms part hereof.
 - g. That for the year 2020 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays – Street Lights – Sinclair purposes set out in Schedule "H" attached hereto and which forms part hereof.
 - h. That for the year 2020 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays - Street Lights - Ridout purposes set out in Schedule "I" attached hereto and which forms part hereof.
 - i. That for the year 2020 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Township of Lake of Bays – Street Lights – McLean purposes set out in Schedule "J" attached hereto and which forms part hereof.
 - j. That for the year 2020 in the Township of Lake of Bays, the municipality shall levy upon Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Farmlands and Managed Forests Assessments and applicable subclasses the tax rates for Education purposes set out in Schedule "K" attached hereto and which forms part hereof.
4. That Council directs that the municipality levy the local, special and District Municipality of Muskoka general, special, and education tax rates as specified herein.
 5. The demand date for payment of taxes shall be June 24th, 2020.
 6. Taxes shall be due and payable on July 27th, 2020 and September 28th, 2020.

7. Penalties and interest shall be charged at 1¼ % on current and arrears taxes remaining unpaid. The first day of default being August 1st, 2020 and October 1st, 2020, for each installment respectively, and on the first day of each calendar month thereafter in which default continues.
8. That the Treasurer is hereby directed and authorized to undertake any required action necessary to collect the levies herein, including advising residents of the terms of this by-law forthwith after its enactment.
9. That the various bodies, local boards, and departments of the Corporation are hereby authorized to proceed with the expenditures and approved programs as provided for by the adopted estimates, subject to any approved Township policies respecting same.
10. The levy provided for in Schedules "A-K" attached to this by-law shall be reduced by the amount of the applicable interim levies for 2020.
11. The Tax Collector is hereby authorized to mail or deliver 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.
12. All taxes shall be paid to The Corporation of the Township of Lake of Bays.
13. The Tax Collector is hereby empowered to accept part payment from time to time on account of any taxes due.
14. For payments-in-lieu of taxes due to the Corporation, the actual amount due shall be based on the assessment roll and the tax rates for the year 2020.
15. If any section or portion of this by-law or schedules is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Township of Lake of Bays that all remaining sections and portions of this by-law and schedules continue in force and effect.
16. Schedules "A" to "K" inclusive shall be and form a part of this by-law.
17. That this by-law comes into force and effect upon the date of the final reading thereof.

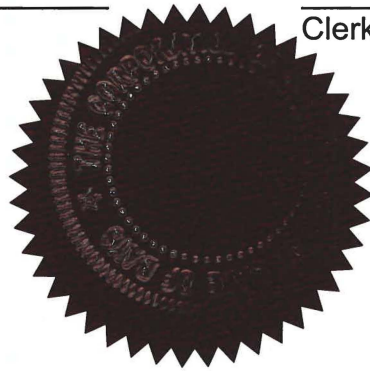
READ a FIRST, SECOND and THIRD time and finally passed this 19th day of May 2020.



Mayor – Terry Glover



Clerk – Carrie Sykes



SCHEDULE "A"

**Corporation of the Township of Lake of Bays
2020 Estimates – Local General Levy**

	(Column 1) 2020 Gross Revenues	(Column 2) 2020 Gross Expenditures	(Column 3) 2020 Levy	(Column 4) 2019 Levy	
General Government	\$1,264,550	\$1,755,969	\$491,419	\$498,253	
Protection to Persons & Property	597,585	1,341,032	743,447	675,596	
Transportation	1,467,994	4,200,648	2,732,654	2,871,145	
Environment	3,500	10,457	6,957	6,717	
Health Services	11,350	42,446	31,096	32,109	
Recreation and Cultural Services	202,336	1,358,665	1,156,329	937,874	
Planning and Economic Development	<u>146,000</u>	<u>612,816</u>	<u>466,816</u>	<u>468,399</u>	
Totals	<u>\$3,693,315</u>	<u>\$9,322,033</u>	<u>\$5,628,718</u>	<u>\$5,531,536</u>	A

**Corporation of the Township of Lake of Bays
Special -Local Street Lighting Levy**

Street Lighting – Franklin (Schedule "G")	\$3,000	\$3,000			
Street Lighting – Sinclair (Schedule "H")	1,800	1,800			
Street Lighting - Ridout (Schedule "I")	7,000	7,500			
Street Lighting - McLean (Schedule "J")	<u>13,000</u>	<u>13,000</u>			
Totals			<u>\$24,800</u>	<u>\$25,300</u>	B

**District Municipality of Muskoka
Tax Levy**

	2020	2019			
General (Schedule "B")	\$9,048,835	\$8,814,956			
Waste Management (Schedule "C")	890,480	807,086			
Water Services Urban Area A (Schedule "D")	37,685	38,144			
Sewer Services Urban Area A (Schedule "E")	<u>96,330</u>	<u>101,420</u>			
Totals			<u>\$10,073,330</u>	<u>\$9,761,606</u>	C

**Education
Tax Levy**

General (Schedule "K")	<u>\$5,072,410</u>	<u>\$5,176,077</u>			D
Total (A + B + C + D)			<u>\$20,799,258</u>	<u>\$20,494,519</u>	

SCHEDULE "B"

District Municipality of Muskoka – General

	Assessment	Tax Rates	Taxation 2020	Taxation 2019
1. Residential/Farm	3,110,212,365	0.00285140	\$8,868,415	\$8,641,516
2. Multi-Residential	1,611,200	0.00285140	4,590	4,470
3. Commercial / New Construction	42,858,162	0.00313650	134,420	131,230
- Excess Land	465,700	0.00266610	1,240	1,430
- Vacant Land	267,500	0.00266610	710	720
4. Industrial / New Construction	4,411,600	0.00313650	13,840	13,590
- Excess Land	87,800	0.00266610	230	190
- Vacant Land	0	0.00266610	0	200
5. Pipelines	0	0.00199600	0	0
6. Farmlands	274,100	0.00071290	200	180
7. Managed Forest	<u>35,329,700</u>	0.00071290	<u>25,190</u>	<u>21,430</u>
Total	<u>3,195,518,127</u>		<u>\$9,048,835</u>	<u>\$8,814,956</u>

SCHEDULE "C"

District Municipality of Muskoka – Waste Management

	Assessment	Tax Rates	Taxation 2020	Taxation 2019
1. Residential/Farm	3,110,212,365	0.00028060	\$872,730	\$791,196
2. Multi-Residential	1,611,200	0.00028060	450	410
3. Commercial / New Construction	42,858,162	0.00030870	13,230	12,020
- Excess Land	465,700	0.00026240	120	130
- Vacant Land	267,500	0.00026240	70	70
4. Industrial	4,411,600	0.00030870	1360	1,240
- Excess Land	87,800	0.00026240	20	20
- Vacant Land	0	0.00026240	0	20
5. Pipelines	0	0.00019640	0	0
6. Farmlands	274,100	0.00007020	20	20
7. Managed Forest	<u>35,329,700</u>	0.00007020	<u>2480</u>	<u>1,960</u>
Total	<u>3,195,518,127</u>		<u>\$890,480</u>	<u>\$807,086</u>

SCHEDULE "D"

District Municipality of Muskoka – Water Services (Urban Area A)

	Assessment	Tax Rates	Taxation 2020	Taxation 2019
1. Residential/Farm	39,208,000	0.00078350	\$30,720	\$31,190
2. Multi-Residential	805,200	0.00078350	631	612
3. Commercial / New Construction	6,313,800	0.00086190	5,442	5,485
- Excess Land	281,000	0.00073260	206	174
- Vacant Land	116,000	0.00073260	85	70
4. Industrial	612,100	0.00086190	528	540
- Excess Land	0	0.00073260	0	0
- Vacant Land	0	0.00073260	0	0
5. Pipelines	0	0.00054850	0	0
6. Farmlands	0	0.00019590	0	0
7. Managed Forest	<u>374,600</u>	0.00019590	<u>73</u>	<u>73</u>
Total	<u>47,710,700</u>		<u>\$37,685</u>	<u>\$38,144</u>

SCHEDULE "E"

District Municipality of Muskoka – Sewer Services (Urban Area A)

	Assessment	Tax Rates	Taxation 2020	Taxation 2019
1. Residential/Farm	38,962,600	0.00201710	\$78,590	\$83,000
2. Multi-Residential	805,200	0.00201710	1,620	1,640
3. Commercial / New Construction	6,313,800	0.00221890	14,010	14,680
- Excess Land	281,000	0.00188600	530	460
- Vacant Land	116,000	0.00188600	220	190
4. Industrial	612,100	0.00221890	1,360	1,450
- Excess Land	0	0.00188600	0	0
- Vacant Land	0	0.00188600	0	0
5. Pipelines	0	0.00141200	0	0
6. Farmlands	0	0.00050430	0	0
7. Managed Forest	<u>0</u>	0.00050430	<u>0</u>	<u>0</u>
Total	<u>47,090,700</u>		<u>\$96,330</u>	<u>\$101,420</u>

SCHEDULE “F”

Township of Lake of Bays – General

	Assessment	Tax Rates	Taxation 2020	Taxation 2019
1. Residential/Farm	3,110,212,365	0.00177367	\$5,516,485	\$5,360,939
2. Multi-Residential	1,611,200	0.00177367	2,858	2,772
3. Commercial / New Construction	42,858,162	0.00195104	83,618	81,410
- Excess Land	465,700	0.00165838	772	889
- Vacant Land	267,500	0.00165838	444	445
4. Industrial / New Construction	4,411,600	0.00195104	8,607	8,430
- Excess Land	87,800	0.00165838	146	120
- Vacant Land	0	0.00165838	0	123
5. Pipelines	0	0.00124157	0	0
6. Farmlands	274,100	0.00044342	122	110
7. Managed Forest	<u>35,329,700</u>	0.00044342	<u>15,666</u>	<u>13,298</u>
Total	<u>3,195,518,127</u>		<u>\$5,628,718</u>	<u>\$5,468,536</u>

SCHEDULE “G”

Township of Lake of Bays - Street Lights – Franklin

	Assessment	Tax Rates	Taxation 2020	Taxation 2019
1. Residential/Farm	1,521,346,965	0.00000193	\$2,934	\$2,932
2. Multi-Residential	806,000	0.00000193	2	2
3. Commercial / New Construction	24,162,162	0.00000212	52	52
- Excess Land	163,500	0.00000180	0	1
- Vacant Land	151,500	0.00000180	0	0
4. Industrial	2,706,200	0.00000212	5	6
- Excess Land	87,800	0.00000180	0	0
- Vacant Land	0	0.00000180	0	0
5. Pipelines	0	0.00000135	0	0
6. Farmlands	262,600	0.00000048	0	0
7. Managed Forest	<u>14,284,300</u>	0.00000048	<u>7</u>	<u>7</u>
Total	<u>1,563,971,027</u>		<u>\$3,000</u>	<u>\$3,000</u>

SCHEDULE "H"

Township of Lake of Bays - Street Lights – Sinclair

	Assessment	Tax Rates	Taxation 2020	Taxation 2019
1. Residential/Farm	400,055,200	0.00000439	\$1,755	1755
2. Multi-Residential	0	0.00000439	0	0
3. Commercial / New Construction	6,049,200	0.00000482	28	30
- Excess Land	21,200	0.00000410	0	0
- Vacant Land	0	0.00000410	0	0
4. Industrial	544,000	0.00000482	3	2
- Excess Land	0	0.00000410	0	0
- Vacant Land	0	0.00000410	0	0
5. Pipelines	0	0.00000307	0	0
6. Farmlands	0	0.00000110	0	0
7. Managed Forest	<u>12,339,700</u>	0.00000110	<u>14</u>	<u>13</u>
Total	<u>419,009,300</u>		<u>\$1,800</u>	<u>\$1,800</u>

SCHEDULE "I"

Township of Lake of Bays - Street Lights – Ridout

	Assessment	Tax Rates	Taxation 2020	Taxation 2019
1. Residential/Farm	599,816,000	0.00001155	\$6,930	\$7,424
2. Multi-Residential	0	0.00001155	0	0
3. Commercial / New Construction	4,936,900	0.00001271	63	69
- Excess Land	0	0.00001080	0	0
- Vacant Land	0	0.00001080	0	0
4. Industrial	46,500	0.00001271	1	1
- Excess Land	0	0.00001080	0	0
- Vacant Land	0	0.00001080	0	0
5. Pipelines	0	0.00000809	0	0
6. Farmlands	11,500	0.00000289	0	0
7. Managed Forest	<u>2,130,300</u>	0.00000289	<u>6</u>	<u>6</u>
Total	<u>606,941,200</u>		<u>\$7,000</u>	<u>\$7,500</u>

SCHEDULE "J"

Township of Lake of Bays - Street Lights – McLean

	Assessment	Tax Rates	Taxation 2020	Taxation 2019
1. Residential/Farm	588,994,200	0.00002161	\$12,728	\$12,758
2. Multi-Residential	805,200	0.00002161	17	17
3. Commercial	7,990,900	0.00002377	190	174
- Excess Land	0	0.00002021	0	5
- Vacant Land	116,000	0.00002021	2	2
4. Industrial	1,114,900	0.00002377	27	27
- Excess Land	0	0.00002021	0	0
- Vacant Land	0	0.00002021	0	0
5. Pipelines	0	0.00001513	0	0
6. Farmlands	0	0.00000540	0	0
7. Managed Forest	<u>6,575,400</u>	0.00000540	<u>36</u>	<u>17</u>
Total	<u>605,596,600</u>		<u>\$13,000</u>	<u>\$13,000</u>

SCHEDULE "K"

Education

	Assessment	Tax Rates	Taxation 2020	Taxation 2019
1. Residential/Farm	3,109,856,865	0.00153000	\$4,758,081	\$4,866,627
2. Multi-Residential	1,611,200	0.00153000	2,465	2,517
3. Commercial / New Construction	37,777,162	0.00681019	257,270	252,893
- Excess Land	465,700	0.00681019	3,172	3,818
- Vacant Land	267,500	0.00681019	1,822	1,912
4. Industrial	4,411,600	0.00799699	35,279	34,915
- Excess Land	87,800	0.00799699	702	603
- Vacant Land	0	0.00799699	0	618
5. Pipelines	0	0.00425921	0	0
6. Farmlands	274,100	0.00038250	104	100
7. Managed Forest	<u>35,329,700</u>	0.00038250	<u>13,514</u>	<u>12,073</u>
Total	<u>3,190,081,627</u>		<u>\$5,072,410</u>	<u>\$5,176,077</u>