



THE CORPORATION OF THE TOWN OF ESPAÑOLA

BYLAW NO. 2845/18

**Being a Bylaw to Adopt the Estimates of all Sums
Required During the Year and to Strike the Rates
Of Taxation for the Year 2018**

WHEREAS the Municipal Act, as amended and the respective regulations (hereinafter referred to as the "Act") requires that the Council of a local municipality shall after the adoption of the estimates for the year, pass a bylaw to levy a separate tax rate on the assessment in each property class, and;

WHEREAS the Act requires Municipal tax rates to be established in the same proportion to tax ratios and;

WHEREAS the Act requires that the municipality pass a Levy Bylaw to adopt the estimates for the year 2017;

AND WHEREAS it is necessary that the levies found on attached Schedule A (Column 6) are to be raised by means of taxation for the year 2017;

AND WHEREAS the Revised Assessment Roll for 2017 upon which the 2017 taxes are to be levied is authorized by the Act;

AND WHEREAS the Revised Assessment of each of the classes for which it is necessary to levy rates are found on attached Schedule A (Column 1);

THEREFORE the Council of the Corporation of the Town of Espanola enacts as follows;

- 1) That Schedule A as attached forms and is to be considered as part of this bylaw.
- 2) That the estimates be adopted and the amounts levied as set on Schedule A and stated as follows;

Residential Education Levy
Commercial Education Levy
Municipal Levy
- 3) There shall be levied and collected upon the assessable lands, and buildings within The Corporation of the Town of Espanola, the rates as set out on Schedule A (Column 5) for the year 2017;
- 4) The realty and property taxes shall become due and payable **June 8th, 2018** but may be paid in **TWO INSTALLMENTS**, 50% on **June 29th, 2018** and 50% on **August 24th, 2018** provided that upon failure to make payment of one or all instalments, the whole shall become due and payable forthwith.
- 5) There shall be imposed a penalty for non-payment of taxes on the due date or any instalment thereof, the amount of 1.25% of the amount due on the first day of default and an additional interest of 1.25% shall be added on the first day of each calendar month thereafter on the balance remaining unpaid up to and including December 31, 2017. Pre-Authorized Payment Plan accounts in good standing are exempted from penalty.
- 6) The Treasurer 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.

- 7) All moneys raised, levied or collected under the authority of this bylaw shall be paid into the hands of the Treasurer of The Corporation of the Town of Espanola, to be applied and paid to such persons and in such manner as the laws of Ontario and the Bylaws or Resolutions of the Council direct.
- 8) 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 wages, salaries or other remuneration due to such employee, the amount then payable for taxes under this Bylaw and any such payment shall relieve the employer from any liability to the employee for amount paid.
- 9) The Collector and Treasurer are hereby empowered to accept part payment from time to time on account for any taxes due.
- 10) This bylaw shall come into force and effect upon the date of the final reading thereof.

READ A FIRST, SECOND AND THIRD TIME AND PASSED IN OPEN COUNCIL on
this 22nd of May 2018.



Ron Piche
Mayor



Paula Roque
Clerk

TOWN of ESPANOLA

Tax Rate Summary

Description	2018 Assessment	Municipal Tax Rate	School Rate Residential	School Rate Commercial	Education Rate	2018 Total Rate	2018 Total Tax
Res/Farm (RT)	314,849,118	0.01556986	0.00170000		0.00170000	0.01726986	5,437,401
Res/Farm (RF)	14,500	0.01556986	0.00170000		0.00170000	0.01726986	250
Res/Farm PIL (RG)	246,000	0.01556986			0.00000000	0.01556986	3,830
Farm (FT)	201,750	0.00389247	0.00042500		0.00042500	0.00431747	871
Multi-Res (MT)	6,005,550	0.03127224	0.00170000		0.00170000	0.03297224	198,016
Commercial (CT)	30,501,850	0.02909397		0.01090000	0.01090000	0.03999397	1,219,890
New Construction Comm. (XT)	1,816,350	0.02909397		0.01090000	0.01090000	0.03999397	72,643
Commercial PIL (CF)	3,069,000	0.02909397		0.01090000	0.01090000	0.03999397	122,741
Commercial PIL (CG)	1,060,300	0.02909397			0.00000000	0.02909397	30,848
Commercial PIL (CH)	292,500	0.02909397		0.01090000	0.01090000	0.03999397	11,698
Commercial Excess/Vacant (CU)	243,850	0.02909397		0.01090000	0.01090000	0.03999396	9,753
Commercial Vacant Land (CX)	1,182,000	0.02909397		0.01090000	0.01090000	0.03999396	47,273
Industrial (IT)	2,220,450	0.03736767		0.01090000	0.01090000	0.04826767	107,176
Industrial (IH)	56,250	0.03736767		0.01090000	0.01090000	0.04826767	2,715
Industrial Excess (IU)	14,000	0.03736767		0.01090000	0.01090000	0.04826767	676
Industrial Vacant (IX)	210,000	0.03736767		0.01090000	0.01090000	0.04826767	10,136
Industrial (JT)	596,250	0.03736767		0.01090000	0.01090000	0.04826767	28,780
Large Industrial (LT)	8,307,013	0.12465997		0.01090000	0.01090000	0.13555997	1,126,098
Pipeline (PT)	1,713,745	0.01970005		0.01090000	0.01090000	0.03060005	52,441
Managed Forests (TT)	858,414	0.00389246	0.00042500		0.00042500	0.00431746	3,706
Shopping Centre (ST)	3,657,545	0.04052435		0.01090000	0.01090000	0.05142435	188,087
Total Returned Assessment	377,116,435					0.03903320	8,675,029
Residential Education Levy	545,928						
Commercial Education Levy	587,301						
Municipal Levy	7,541,801						
Levy Requirement	8,675,029						