



**THE CORPORATION OF THE TOWN OF ESPAÑOLA**

**BYLAW NO. 2970/20**

**Being a Bylaw to Adopt the Estimates of all Sums  
Required During the Year and to Strike the Rates  
Of Taxation for the Year 2020**

**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 2020;

**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 2020;

**AND WHEREAS** the Assessment Roll for 2020 upon which the 2020 taxes are to be levied is authorized by the Act;

**AND WHEREAS** the 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;

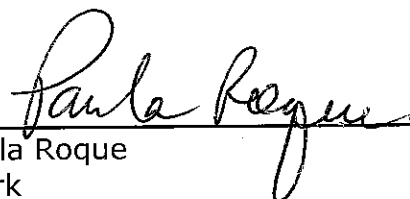
Residential Education Levy  
Commercial Education Levy  
Municipal Levy

- 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 2020;
- 4) The realty and property taxes shall become due and payable **June 24th, 2020** but may be paid in **TWO INSTALLMENTS**, 50% on **July 31st, 2020** and 50% on **September 30th, 2020** 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, 2020. 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 Treasurer is hereby empowered to accept part payment from time to time on account for any taxes due.
- 10) Pursuant to subsection 342(1)(b) of the Municipal Act, 2001 which allows for alternative instalment due dates to spread the payment of taxes more evenly over the year, the final tax levy and any special levies, other than those levied by interim levy, shall be as follows:
- a. For those on one of the pre-authorized automatic bank withdrawal payment plans, shall be paid in equal instalments due on either the 1<sup>st</sup> or the 15<sup>th</sup> of each month, or due on the first working day after
  - b. The payment plans shall be penalty free for so long as the taxpayer is in good standing with the terms of the plan agreement. When payment of any instalment or part of any instalment of taxes levied by this bylaw is in default, penalties and where applicable interest shall be imposed in accordance with section 345 of the Municipal Act 2001.
- 11) 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 9<sup>th</sup> of June 2020.

  
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Jill Beer  
Mayor

  
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Paula Roque  
Clerk

<b>TOWN of ESPANOLA</b>						
<b>Tax Rate Summary</b>						
<b>Description</b>	<b>Assessment</b>	<b>Municipal Tax Rate</b>	<b>School Rate Residential</b>	<b>School Rate Commercial</b>	<b>Total Rate</b>	<b>Total Tax</b>
	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)
Residential/Farm (RT)	330,001,300	0.01511116	0.00153000		0.01664116	5,491,605
Residential/Farm (RF)	14,800	0.01511116	0.00153000		0.01664116	246
Residential/Farm PIL (RG)	130,600	0.01511116			0.01511116	1,974
Farm (FT)	285,300	0.00377779	0.00038250		0.00416029	1,187
Multi-Residential (MT)	6,029,500	0.03049711	0.00153000		0.03202711	193,107
Commercial (CT)	32,580,787	0.02733111		0.00980000	0.03713111	1,209,761
New Construction Comm. (XT)	2,100,900	0.02733111		0.00980000	0.03713111	78,009
Commercial PIL (CF)	3,073,000	0.02733111		0.00980000	0.03713111	114,104
Commercial PIL (CG)	1,226,600	0.02733111			0.02733111	33,524
Commercial PIL (CH)	310,500	0.02733111		0.00980000	0.03713111	11,529
Commercial Excess/Vacant (CU)	198,500	0.02733111		0.00980000	0.03713110	7,371
Commercial Vacant Land (CX)	1,386,500	0.02733111		0.00980000	0.03713110	51,482
Industrial (IT)	2,294,500	0.03513345		0.00980000	0.04493345	103,100
Industrial (IH)	63,000	0.03513345		0.00980000	0.04493345	2,831
Industrial Excess (IU)	14,000	0.03513345		0.00980000	0.04493345	629
Industrial Vacant (IX)	302,500	0.03513345		0.00980000	0.04493345	13,592
Industrial (JT)	597,300	0.03513345		0.00980000	0.04493345	26,839
Industrial (JU)	102,400	0.03513345		0.00980000	0.04493345	4,601
Large Industrial (LT)	8,307,013	0.12458758		0.00980000	0.13438758	1,116,359
Pipeline (PT)	1,815,000	0.01882191		0.00980000	0.02862191	51,949
Managed Forests (TT)	1,037,700	0.00377779	0.00038250		0.00416029	4,317
Shopping Centre (ST)	3,720,900	0.03942784		0.00980000	0.04922784	183,172
<b>Total Returned Assessment</b>	<b><u>395,592,600</u></b>					<b><u>8,701,288</u></b>
				Residential Education Levy		514,656
				Commercial Education Levy		557,295
				Municipal Levy		7,629,338
				Under/(Over) Levy		41,894
				<b>Levy Requirement</b>		<b>8,743,182</b>