



THE CORPORATION OF THE TOWN OF KIRKLAND LAKE

BYLAW No. 18-099

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 Council of the Town of Kirkland Lake has in accordance with the *Municipal Act, 2001* Chapter 25, Section 312 has considered the estimates of the municipality and the Boards and Commissions of the municipality and it is necessary that the following sums be raised by means of taxation for the year 2018.

Education Purposes	\$ 1,352,261
Municipal Purposes	\$ 10,000,138
	<u>\$ 11,352,399</u>

AND WHEREAS all property assessment rolls on which the 2018 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act subject to appeals at present before the District Court and the Ontario Municipal Board;

AND WHEREAS "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", and "Pipeline Assessment", as defined in the *Assessment Act* have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios on the aforementioned property for the 2018 taxation year have been set out in Bylaw Number 18-098 of the Town of Kirkland Lake;

AND WHEREAS, section 314 of the Municipal Act, dictates graduated taxation within specified property classes may be established to ease the burden of taxes on certain properties within the class, thereby allowing properties with lesser assessment to pay a lesser tax rate. Within the Industrial class of properties graduated taxation shall be applied as follows:

- a) Properties with assessed value at or over \$2.5 million shall pay according to the full tax rate.
- b) Properties with assessed value less than \$2.5 million shall pay 9% of the established rate.

AND WHEREAS the sub-class tax rate reductions on prescribed sub-classes on the aforementioned property for the 2018 taxation year is as follows:

- a) the vacant land and vacant units subclasses in the commercial property class is 30%, and
- b) the vacant land and vacant units subclasses in the industrial property class is 35%;

AND WHEREAS the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the Municipal Act and the manner set out herein;

AND WHEREAS the Current Value Assessment upon which the cost of municipal services is to be levied for the Town of Kirkland Lake is as follows:

Residential	\$315,889,191
Residential - Polls 25 & 26	\$ 24,936,993
Multi Residential	\$ 15,606,524
Commercial	\$ 50,974,878
Commercial - Polls 25 & 26	\$ 2,718
Commercial Vacant	\$ 1,494,197
Industrial Low Band	\$ 10,727,224
Industrial High Band	\$ 2,331,000
Industrial Vacant	\$ 534,200
Pipelines	\$ 3,244,215
TOTAL	<u>\$425,741,140</u>

THEREFORE The Council of the Corporation of the Town of Kirkland Lake enacts as follows:

1. THERE shall be levied and collected upon assessable lands, buildings and pipelines within the Corporation of the Town of Kirkland Lake, the following rates for the year 2018

Class	Municipal	Education	Total
Residential	0.01921177	0.00170000	0.02091177
Residential - Polls 25 & 26	0.00672364	0.00170000	0.00842364
Multi Residential	0.02691278	0.00170000	0.02861278
Commercial Occupied	0.04267239	0.01090000	0.05357239
Commercial Occ. - Polls 25 & 26	0.01493534	0.01090000	0.02583534
Commercial Vacant	0.02987066	0.00763000	0.03750066
Industrial Occupied Low Band	0.02714659	0.00391187	0.03105846
Industrial Occupied High Band	0.30162875	0.04346518	0.34509393
Industrial Vacant Low Band	0.01764528	0.00254271	0.02018799
Pipelines	0.03700187	0.01067417	0.04767604
NEW CONSTRUCTION			
Commercial Occupied	0.04267239	0.01090000	0.05357239
Commercial Vacant	0.02987066	0.00763000	0.03750066
Industrial Occupied Low Band	0.02714659	0.00391187	0.03105846
Industrial Occupied High Band	0.30162875	0.04346518	0.34509393
Industrial Vacant Low Band	0.01764528	0.00254271	0.02018799

2. There has been levied \$5,371,957 the installments were due on the following dates: March 9, 2018 and April 13, 2018.
3. The balance of taxes may be paid in two (2) installments on the following dates: July 26, 2018 and August 23, 2018, provided that upon failure to make payment of one (1) installment, the remaining installment or installments shall become due and payable forthwith.
4. If any taxpayer in the Town of Kirkland Lake fails to make payment of the taxes due and owing on the property for which he or she is assessed, he or she shall, after the due dates pay in addition to the amount of taxes, the additional penalty or penalties as follows:

A percentage charge of one per centum (1%) shall be imposed as a penalty for non-payment, and shall be added to every tax installment or part thereof remaining unpaid on the first day following the last day of payment of each installment and thereafter an additional charge of one per centum (1%) shall be imposed and shall be added to every such tax installment or part therefore remaining unpaid on the first day of each calendar month in which default continued up to and including December of this year.
5. 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.
6. Taxes shall be paid to the Town of Kirkland Lake, to the Town Treasurer or Tax Collector.
7. The Treasurer or Tax Collector are authorized to accept part payment from time to time on account of any taxes due and to give receipt from time to time on account of any taxes due and to give receipt for such payment, provided however, that acceptance of any part payment, shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of any taxes or installment thereof.
8. This Bylaw shall come into force and effect upon the date of final reading thereof.

READ a first, second and third time, enacted and passed this 26th day of June, 2018

Tony Antoniazzi, Mayor

Jo Ann Ducharme, Clerk