

**CORPORATION OF THE MUNICIPALITY OF McDOUGALL**

**BY-LAW NO. 2010 - 18**

**Being a By-law to adopt the 2010 Budget estimates of all sums required during the year and to strike the tax rates for the year 2010**

**WHEREAS** the Municipal Council of the Corporation of the Municipality of McDougall, has in accordance with Section 312 of the Municipal Act, 2001, as amended, considered the estimates of the municipality and it is necessary that \$4,699,109 for operating expenditures, \$2,402,338 for capital expenditures and \$1,353,862 for the School Boards are required. Of this, \$4,179,912 will be raised by taxation from the ratepayers of the Municipality of McDougall as follows:

General Purposes	\$2,826,052
Education Purposes	\$1,353,862
Total Levy	<u>\$4,179,914</u>

**AND WHEREAS** Section 312 of The Municipal Act, 2001, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

**AND WHEREAS** all property assessment rolls on which the 2010 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 Assessment", "Commercial Assessment", "Industrial Assessment", "Farm Assessment", and "Managed Forest Assessment" as defined in the Assessment Act, as amended by the Fair Municipal Finance Act, 1997 and further amended by Regulations thereto have been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** the tax ratios on the aforementioned property for the 2010 taxation year have been set out in By-law 2009 - 24 of the Municipality of McDougall;

**AND WHEREAS** Section 312 of the said Act require tax rates to be established in the same proportion to tax ratios;

**NOW THEREFORE** the Council of the Corporation of the Municipality of McDougall hereby **ENACTS AS FOLLOWS:**

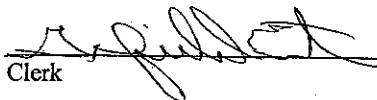
1. THAT the estimates of the Corporation of the Municipality of McDougall be adopted for the year 2010 as shown on Schedule "A" attached to and forming part of this By-law; and
2. THAT there shall be levied and collected upon the assessable lands, buildings and businesses within the Corporation of the Municipality of McDougall, the following municipal tax rates for the year 2010 as shown on Schedule "B" attached to and forming part of this By-law; and
3. THAT there shall be levied and collected upon the assessable lands, buildings and businesses within the Corporation of the Municipality of McDougall the following education tax rates for the year 2005 as shown on Schedule "C" attached to and forming part of this By-law; and
4. THAT every owner of land shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 23rd day of July, 2010 but may be paid in two installments on the 22nd day of September, 2010 and the 23rd day of October, 2010; and

5. THAT a penalty of one and one quarter percent (1 1/4%) of the amount of taxes due and unpaid may be imposed for the non-payment of taxes on the first day of default. Interest charges of one and one quarter percent (1 1/4%) of the amount of taxes due and unpaid will be imposed for the non-payment of taxes on the first day of each calendar month thereafter in which the default continues, under the provisions of Section 345 (3) of the Municipal Act, 2001, as amended; and
6. THAT penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy; and
7. THAT the Treasurer is hereby authorized to mail or cause to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable; and
8. THAT the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due; and
9. THAT taxes are payable at the Municipality of McDougall Municipal Office, 5 Barager Boulevard, RR #3, Parry Sound, Ontario, P2A 2W9 or through telephone or internet banking at the following chartered banks:


Canadian Imperial Bank of Canada; TD-Canada Trust; Royal Bank of Canada; Bank of Montreal; Bank of Nova Scotia and Credit Union Central.

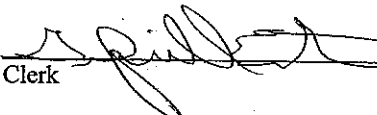
READ a **FIRST** and **SECOND TIME** this *14* day of *April*, 2010.

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Clerk

READ a **THIRD TIME, PASSED, SIGNED** and **SEALED** this *14* day of *April*, 2010

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Clerk

**CORPORATE BUDGET SUMMARY**  
**Schedule "A"**

	2009 Budget	2009 Actual	2010 Proposed	% of Last Year Budget
<b>Expenses</b>				
General Government	\$ 740,858.00	\$ 734,250.41	\$ 782,212.26	106%
School Board	\$ 1,311,374.00	\$ 1,354,534.79	\$ 1,353,861.87	103%
Protection	\$ 730,755.00	\$ 672,622.42	\$ 745,497.00	102%
Transportation	\$ 1,025,197.24	\$ 933,817.87	\$ 976,994.00	95%
Environment	\$ 1,391,677.00	\$ 1,687,746.80	\$ 1,262,818.00	91%
Health Services	\$ 208,601.00	\$ 208,853.05	\$ 231,010.00	111%
Social/Family	\$ 493,882.00	\$ 493,881.45	\$ 439,145.06	89%
Recreation & Culture	\$ 199,625.00	\$ 184,286.94	\$ 205,919.00	103%
Planning & Development	\$ 82,500.00	\$ 46,561.31	\$ 55,514.00	67%
Corporate Capital	\$ 2,222,000.00	\$ 2,367,569.38	\$ 2,402,338.00	108%
<b>Total Expenses</b>	<b>\$ 8,406,469.24</b>	<b>\$ 8,684,124.42</b>	<b>\$ 8,455,309.19</b>	<b>101%</b>
<b>Revenues</b>				
General Revenue	\$ 3,736,907.44	\$ 3,835,994.48	\$ 3,752,051.05	100%
General Government	\$ -	\$ -	\$ -	
School Board	\$ 1,311,374.00	\$ 1,343,453.01	\$ 1,353,861.87	103%
Protection	\$ 62,500.00	\$ 73,998.97	\$ 65,400.00	105%
Transportation	\$ 3,000.00	\$ 9,640.81	\$ 10,000.00	333%
Environment	\$ 1,487,072.00	\$ 1,699,158.81	\$ 1,608,242.60	108%
Health Services	\$ -	\$ -	\$ -	
Social/Family	\$ -	\$ -	\$ -	
Recreation & Culture	\$ 12,100.00	\$ 18,918.00	\$ 18,100.00	150%
Planning & Development	\$ -	\$ -	\$ -	
Corporate Capital	\$ 1,793,515.80	\$ 1,702,960.34	\$ 1,647,653.67	92%
<b>Total Revenues</b>	<b>\$ 8,406,469.24</b>	<b>\$ 8,684,124.42</b>	<b>\$ 8,455,309.19</b>	<b>101%</b>
<b>Net Levy</b>				
General Revenue	\$ (3,736,907.44)	\$ (3,835,994.48)	\$ (3,752,051.05)	100%
General Government	\$ 740,858.00	\$ 734,250.41	\$ 782,212.26	106%
School Board	\$ -	\$ 11,081.78	\$ -	
Protection	\$ 668,255.00	\$ 598,623.45	\$ 680,097.00	102%
Transportation	\$ 1,022,197.24	\$ 924,177.06	\$ 966,994.00	95%
Environment	\$ (95,395.00)	\$ (11,412.01)	\$ (345,424.60)	362%
Health Services	\$ 208,601.00	\$ 208,853.05	\$ 231,010.00	111%
Social/Family	\$ 493,882.00	\$ 493,881.45	\$ 439,145.06	89%
Recreation & Culture	\$ 187,525.00	\$ 165,368.94	\$ 187,819.00	100%
Planning & Development	\$ 82,500.00	\$ 46,561.31	\$ 55,514.00	67%
Corporate Capital	\$ 428,484.20	\$ 664,609.04	\$ 754,684.33	176%
<b>Total Levy</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>\$ -</b>	

**SCHEDULE "B" to By-law No. 2010 - 18**

1. THAT a municipal tax rate of **.516853%** is hereby adopted to be applied against the whole of the assessment for real property in the residential class.
2. THAT a municipal tax rate of **.680747%** is hereby adopted to be applied against the whole of the assessment for real property in the commercial class.
3. THAT a municipal tax rate of **1.26629%** is hereby adopted to be applied against the whole of the assessment for real property in the industrial class.
4. THAT a municipal tax rate of **.129213%** is hereby adopted to be applied against the whole of the assessment for real property in the managed forest class.
5. THAT a municipal tax rate of **.129213%** is hereby adopted to be applied against the whole of the assessment for real property in the farm class.
6. THAT a municipal tax rate of **.476523%** is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant units and excess land class.
7. THAT a municipal tax rate of **.476523%** is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant land class.
8. THAT a municipal tax rate of **.823088%** is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant units and excess land class.
9. THAT a municipal tax rate of **.823088%** is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant land class.

**SCHEDULE "C" to By-law No. 2010 -18**

1. THAT an education tax rate of **.2410%** is hereby adopted to be applied against the whole of the assessment for real property in the residential class.
2. THAT an education tax rate of **.714201%** is hereby adopted to be applied against the whole of the assessment for real property in the commercial class.
3. THAT an education tax rate of **1.43%** is hereby adopted to be applied against the whole of the assessment for real property in the industrial class.
4. THAT an education tax rate of **.0602%** is hereby adopted to be applied against the whole of the assessment for real property in the managed forest class.
5. THAT an education tax rate of **.0602%** is hereby adopted to be applied against the whole of the assessment for real property in the farmlands class.
6. THAT an education tax rate of **.499941%** is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant units and excess land class.
7. THAT an education tax rate of **.499941%** is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant land class.
8. THAT an education tax rate of **.929500 %** is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant units and excess land class.
9. THAT an education tax rate of **.929500 %** is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant land class.