

TOWN OF FORT FRANCES

BY-LAW NO. 21/13-A

(A By-Law to amend By-Law 21/13, a By-Law to Establish Tax Ratios for Prescribed Property Classes).

WHEREAS on April 22nd, 2013, Council enacted By-Law No. 21/13 to establish tax ratios pursuant to s.308 of the Municipal Act, 2001, S.O. 2001 c.25 as amended;

AND WHEREAS the property classes have been prescribed pursuant to Section 7 of the *Assessment Act*, R.S.O. 1990, c.A.31, and Part II of O. Reg. 282/98 (optional large industrial class has been adopted);

AND WHEREAS on December 3rd, 2013, Ontario Regulation 313/13 under the Municipal Act, 2001 and amending O. Reg. 385/98 Tax Matters – Transition Ratios and Average Transition Ratios for certain Municipalities for 2013 was filed;

AND WHEREAS on December 9th, 2013, Council approved a recommendation to authorize bringing forward the amendment of all 2013 taxation related by-laws in compliance with Ontario Regulation 313/13;

NOW THEREFORE Council of the Corporation of the Town of Fort Frances HEREBY ENACTS as follows:

1. That for the taxation year of 2013, By-Law No. 21/13 Section 1. g) the large industrial occupied property class is 5.056329 and h) the large industrial vacant/excess property class is 3.286614 be struck out and be replaced with the following as stated in the amending O. Reg. 313/13:
 - g) the large industrial occupied property class transition ratio is 5.755343;
 - h) the large industrial vacant/excess property class transition ratio is 3.740973;

This By-Law shall come into force and take effect on final passing.

READ THREE TIMES and finally passed in open Council this 9th day of December, 2013.

R. Avis, Mayor

ONTARIO REGULATION 313/13

made under the

MUNICIPAL ACT, 2001

Made: December 2, 2013

Filed: December 3, 2013

Published on e-Laws: December 3, 2013

Printed in *The Ontario Gazette*: December 21, 2013

Amending O. Reg. 385/98

(TAX MATTERS — TRANSITION RATIOS AND AVERAGE TRANSITION RATIOS)

1. Ontario Regulation 385/98 is amended by adding the following sections:

TRANSITION RATIOS AND AVERAGE TRANSITION RATIOS FOR CERTAIN MUNICIPALITIES — 2013

13. Despite sections 9, 11 and 12, for a municipality set out in Column 1 of Table 1 for the 2013 taxation year,

- (a) the transition ratios for the industrial property class and the large industrial property class set out in Columns 2 and 3 of Table 1 opposite the name of the municipality are prescribed; and
- (b) the average transition ratio for the industrial classes set out in Column 4 of Table 1 opposite the name of the municipality is prescribed.

14. (1) For the 2013 taxation year, a municipality set out in Column 1 of Table 1 may establish tax ratios for the industrial property class and the large industrial property class in accordance with the transition ratios set out in Columns 2 and 3 opposite the name of the municipality.

(2) For the 2013 taxation year, a municipality set out in Column 1 of Table 1 may establish the average tax ratio for the industrial classes in accordance with the average transition ratio set out in Column 4 of Table 1 opposite the name of the municipality.

(3) If a municipality has established tax ratios for the industrial classes under subsection (1), the tax rates that apply to property in those classes for the purpose of determining their tax liability for the 2013 taxation year are the tax rates as determined by the municipality by applying the tax ratios established under subsection (1) to the actual tax rate for 2013 for the residential property class as calculated under section 11 of Ontario Regulation 73/03 (Tax Matters — Special Tax Rates and Limits) made under the Act, excluding the tax rate for school purposes.

(4) If a municipality has established tax ratios for the industrial classes under subsection (1), sections 3, 7 and 8 of Ontario Regulation 73/03 do not apply to those classes for the 2013 taxation year and no special levy under subsection 6 (2) of that regulation shall be raised on those classes for that year.

2. The Regulation is amended by adding the following Table:

TABLE 1

TRANSITION RATIOS AND AVERAGE TRANSITION RATIOS FOR 2013

Column 1 Municipality	Column 2 Transition ratio for the Industrial Property Class	Column 3 Transition ratio for the Large Industrial Property Class	Column 4 Average transition ratio for the Industrial Classes
Dryden, City of	1.500000	3.105000	2.992924
Espanola, Town of	2.002511	3.603582	3.503568
Fort Frances, Town of	2.744534	5.755343	5.345883
Iroquois Falls, Town of	1.746654	3.893022	3.617559
James, Township of	2.150929	2.524074	2.519861
Kapuskasing, Town of	1.520900	2.990231	2.748041

Commencement

3. This Regulation comes into force on the day it is filed.

Made by:

CHARLES SOUSA
Minister of Finance

Date made: December 2, 2013.

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