



TOWN OF FORT FRANCES
ADMINISTRATION & FINANCE DIVISION
TREASURY REPORT 2013/121

TO: Mayor Avis & Members of Council
FROM: Laurie Witherspoon, Treasurer
DATE: December 5, 2013
SUBJECT: Ontario Regulation 313/13 Tax Matters – Transition Ratios & Average Transition Ratios

BACKGROUND

On December 2, 2013, the Minister of Finance signed the attached Ontario Regulation 313/13 under the Municipal Act, 2001 and amending O. Reg. 385/98 for Tax Matters – Transition Ratios and Average Transition Ratios.

The new regulation was filed on December 3, 2013. The O. Reg. 313/13 sets out adjusted Transition Ratios and Average Transition Ratios for Industrial and Large Industrial for six municipalities for 2013, of which includes the Town of Fort Frances. O. Reg. 313/13 Table 1, Column 2 sets the transition ratio for the Industrial Property Class that will be the starting ratio for 2014. No tax adjustment or additional revenue is required for those properties that are within the Industrial Property Class as the Industrial transition ratio (2.744534) reflects the actual 2013 Industrial tax rate divided by the 2013 Residential Tax Rate (0.04584876/0.01670548). Table 1, Column 3 sets out the Transition Ratio for the Large Industrial Property Class at 5.755343 whereas the 2013 Large Industrial tax rate divided by the 2013 Residential Tax Rate (0.08360501/0.01670548) the transition ratio is 5.004646. Therefore the Large Industrial Property Tax Class will have to be billed the difference no later than December 10, 2013. The expected additional revenue for 2013 is \$270,773.

In compliance with the new regulation, tax related by-laws for 2013 would have to be amended.

Council Approval of This Report Will authorize the amendment of all 2013 taxation related By-Laws in compliance with Ontario Regulation 313/13 to be brought forward.

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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