

TOWN OF FORT FRANCES

BY-LAW NO. 25/13

(Being a By-Law to authorize the levying and collection in 2013 of a special charge of taxes upon the Business Improvement Area as provided in the Municipal Act, 2001, S.O. 2001, c.25, Section 208.)

WHEREAS By-Law No. 32/78 and Schedule "A" attached thereto, designating a certain area a Business Improvement Area, was duly approved by the Ontario Municipal Board on February 16, 1979, by Order No. M7929;

AND WHEREAS on May 13, 2013 Council approved the Treasurer's Report reflecting the required 2013 BIA levy;

AND WHEREAS the said sum of \$44,684.00 is required to be raised as taxes for the Business Improvement Area purposes.

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

1. THAT the Revenue and Expenditure estimates in the amount of \$75,208.00 by the Board of Management of the Business Improvement Area for the year 2013 as shown on Schedule "A" be and the same are hereby approved.
2. THAT there shall be a special levy against occupied property in commercial and industrial classes located within the area designated as the Business Improvement Area in Schedule "A" to By-Law No. 32/78, on the basis of those rates particularly set forth in Schedule "B" forming part of this By-Law in the manner set forth in the said Schedule "B".

The taxes as shown on Schedule "B" shall be payable in two (2) installments, the first being fifty (50%) of the total taxes levied and the second being the remaining balance of said taxes with the due dates for payment as follows:

First Installment: July 31, 2013

Second Installment: August 30, 2013

3. THAT the said levy be placed on the Collector's Roll of record of the Town of Fort Frances for the year 2013 and collected according to statute and by-law.
4. THAT all taxes shall be paid into the office of the Collector.

5. THAT the Treasurer and Collector are hereby empowered to accept part payment from time to time on account of taxes due.
6. THAT on all taxes which are in default on the day after the due date a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each month the default continues until December 31, 2013.
 - a) On all taxes levied in default on January 1, 2014, interest will be added at the rate of 1.25 percent per month for each month of default.
7. THAT penalties and interest added on all taxes in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid tax levy.
8. THAT the Collector may mail or cause the same 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.
9. THAT taxes be paid through the following facilities:
 - Town of Fort Frances Civic Center, 320 Portage Avenue, Fort Frances, Ontario
 - Telebanking and Internet Services through any major financial institute
 - Preauthorized Payment Plan
 - Mail Service via Canada Post
 - Night Depository, 320 Portage Avenue, Fort Frances, Ontario
10. THAT the Treasurer or Collector is hereby empowered to accept partial payment from time to time on account of taxes due.

This by-law shall come into force and take effect on final passing.

READ THREE TIMES and finally passed in open Council this 13th of May 2013.

Schedule "A" to By-Law No. 25/13

FORT FRANCES BUSINESS IMPROVEMENT ASSOCIATION BUDGET FOR 2013

	Account Number	2012 Budget	2012 Actual	2013 Budget
Revenue:				
BIA Taxation - Commercial	B-055-0140-0014	(44,683)	(44,683.49)	(44,377)
BIA Taxation - Industrial	B-055-0150-0014	(272)	(271.57)	(307)
BIA Supp/Omit - Commercial	B-055-0122-0014		12,070.33	10,700
W/O Vacancy Rebates	B-055-0122-0024		685.43	650
W/O Charity Rebates	B-055-0122-4512		661.58	650
Exp. Grant	B-823-0430-0411			
RRFDC Grant (Project/Advertising)	B-823-0430-0410	(11,000)	(11,000.00)	
Expense Recoveries (Other Income)	B-823-0430-0589	(200)		
Associate Membership	B-823-0430-0641			
Promotions Income	B-823-0430-0688			
Prior Year Accumulated Surplus	B-L80-0000-0000	(33,075)	(33,075.48)	(42,524)
		(89,230)	(75,613.20)	(75,208)
Expenditures:				
Vacation, Stats, Etc.	B-823-1101-1115		131.00	
WSIB	B-823-1101-1122		74.59	
CPP	B-823-1101-1123		89.45	
EI	B-823-1101-1124		87.28	
EHT	B-823-1101-1129		66.44	
Part-time Salaries/Wages	B-823-1101-1130	4,100	3,556.25	4,000
Telephone/Communications	B-823-1200-1251	1,400	1,100.54	500
Postage	B-823-1200-1252	200	0.00	200
Office Supplies	B-823-1400-1410	500	423.58	500
Meeting Expenses	B-823-1500-1532	300	0.00	100
Office Equipment Rental	B-823-1500-1543	100	0.00	100
Office Rental	B-823-1500-1552	2,034	1,831.68	2,034
Advertising & Public Notice	B-823-1500-1591	12,000	7,580.62	12,000
Events/Activities	B-823-1500-1593	500	296.25	2,000
Banners & Poles	B-823-1900-1902		4,584.03	500
Christmas Decorations	B-823-1900-1903		452.32	1,000
Museum Project	B-823-1900-1905	5,000	5,000.00	0
Mural Project	B-823-1900-1907			2,750
Future Projects Study Exp	B-823-1900-1906	42,596	0.00	42,524
Electrical	B-823-2740-1420			
Soil/Plants/Trees	B-823-2740-1440	2,500	1,628.16	3,000
Grounds Maintenance (Mural)	B-823-2740-1545	1,000	854.71	1,000
Planters, Banner & Poles Materials	B-823-2750-1471	17,000	5,332.74	3,000
		89,230	33,089.64	75,208
Accumulated (Surplus)/Deficit	B-L80-0000-0000	-	(42,523.56)	-

Schedule "B" to By-Law No. 25/13

2013 BIA TAX RATES

Class	RTC/ RTQ	2013 CVA	Tax Rate Discount	Discounted CVA	Tax Ratios	Weighted CVA	Effective Tax Rate	2013 BIA Tax Levy
Commercial	CT	9,516,418	1	9,516,418	1.980000	18,842,508	0.00466321	44,377.06
Industrial	IT	47,000	1	47,000	2.772877	130,325	0.00653056	306.94
Total		9,563,418		9,563,418		18,972,833		44,684.00

Base Rate 44,684.00 Dollars Required
18,972,833 Weighted Assessment

0.002355157 Base Rate equal to tax ratio of 1