

TOWN OF FORT FRANCES

BY-LAW NO. 24 /13

Being a By-Law to establish a percentage by which tax decreases are limited in 2013 to properties in the Commercial, Industrial and Multi-residential property classes.

WHEREAS subsection 330 (1) of the Municipal Act, 2001 S.O. 2001 c.25, as amended provides that the Council of a municipality may pass a by-law to establish a percentage by which tax decreases are limited for a taxation year in respect of properties in any property class subject to Part IX of the Act, in order to recover all or part of the revenues foregone as a result of the application of section 329 of the Act to other properties in the property class;

AND WHEREAS subsection 330 (3) of the Act provides that such a by-law must establish the same percentage for all properties in a property class, but may establish different percentages for different property classes;

AND WHEREAS subsection 327 (4) of the Act provides that Part IX of the Act applies to the commercial, industrial and multi-residential property classes;

AND WHEREAS on April 22, 2013, Council passed By-Law No. 23/13 establishing the revenue neutral capping parameters for commercial, industrial and multi-residential property classes and would be financed from withholding decreases within each class where possible;

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

1. THAT for the taxation year 2013, the tax decrease retained, as supported by Schedule "A" forming part of this by-law, for property in:
 - a) the multi-residential property class shall be limited to 100.00%;
 - b) the commercial property class shall be limited to 100.00%
 - c) the industrial property class shall be limited to 93.9852%;
2. This by-law shall come into force and take effect on final passing.

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

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2013 Capping Summary Analysis Report using Actual Rates

Fort Frances Town, 5912

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	Multi-residential	Commercial	Industrial
Capping Parameters			
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	0.00%	0.00%	0.00%
CVA Tax Threshold - Increases	0	0	0
CVA Tax Threshold - Decreases	0	0	0
Exclude Properties Previously at CVA Tax	Yes	Yes	No
Exclude Properties that Move from Capped to Clawed Back	Yes	Yes	No
Exclude Properties that Move from Clawed Back to Capped	Yes	Yes	No
Capping Clawback and Retained Percentages			
Clawback Percentage	0.0000%	0.0000%	6.0148%
Retained Percentage	100.0000%	100.0000%	93.9852%
Total	100%	100%	100%
Total Tax Adjustment			
Capped Properties	0	0	-1,376
Clawback Properties	0	0	1,376
Net Class Impact/Shortfall	0	0	

[illegible]

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SCHEDULE "A" Pg 2 of 2

		Taxes	Without Adjustments	Before Levy Change	Adjustment	Change Adjustment	Adjustment	2013 Tax	\$ Amount	% of CVA Taxes
591201000110750	I	2,881.10	2,735.40	2,713.24	-157.76	22.24	0.00	2,745.58	10.18	0.37%
591201000411500	I	41,372.25	40,914.13	40,582.68	-742.08	331.84	0.00	40,962.01	47.88	0.12%
591201000411615	I	2,099.59	2,104.16	2,087.11	-11.73	17.05	0.00	2,104.92	0.76	0.04%
591201000412332	I	9,214.85	9,264.13	9,189.08	-24.22	75.06	0.00	9,265.69	1.56	0.02%
591201000412408	I	75.82	75.98	75.36	-0.43	0.62	0.00	76.01	0.03	0.04%
591201000412421	I	1,326.82	1,329.71	1,318.94	-7.41	10.78	0.00	1,330.19	0.48	0.04%
591201000602600	I	151.48	1,087.51	1,078.70	15.15	1.36	0.00	167.99	-919.52	-84.55%
591201000611710	I	1,080.41	1,638.39	1,625.12	108.04	9.71	0.00	1,198.16	-440.23	-26.87%
591201000612000	I	8,573.31	3,799.17	3,768.39	-4,515.91	33.14	0.00	4,090.54	291.37	7.67%
591201000614000	I	15,046.31	16,702.46	16,567.15	1,504.63	135.18	0.00	16,686.12	-16.34	-0.10%
591201000716900	I	37,311.41	21,122.19	20,951.08	-15,376.29	179.15	0.00	22,114.27	992.08	4.70%
591202000700800	I	2,974.41	2,834.76	2,811.80	-152.83	23.04	0.00	2,844.62	9.86	0.35%
591202000702700	I	3,382.67	3,097.78	3,072.68	-291.34	25.25	0.00	3,116.58	18.80	0.61%
591203000100400	I	13,542.34	13,601.38	13,491.19	-48.07	110.21	0.00	13,604.48	3.10	0.02%

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