

**THE CORPORATION OF THE TOWNSHIP OF EAR FALLS**

**BY-LAW NO. 2148-18**

**Being a By-Law to Adopt the Estimates of Municipal Sums Required During the Year and to Strike the Rates of Taxation for the Year 2018.**

**WHEREAS** it is necessary for the Council of The Corporation of the Township of Ear Falls, pursuant to Section 290(1) of *the Municipal Act, 2001, S.O. 2001, c.25*, as amended, to adopt yearly estimates; and

**WHEREAS** it is deemed necessary to fix the Tax Rates for this year pursuant to s. 312 of *the Municipal Act, 2001, S.O. 2001, c.25*, as amended, for the general purposes of the Municipality; and

**WHEREAS** the Tax Ratios establish the relative amount of taxation to be borne by each Property Class; and

**WHEREAS** the Property Classes have been prescribed pursuant to Section 7 of *the Assessment Act, R.S.O. 1990, c.A.31*, as amended (hereinafter referred to as the "Assessment Act") and Part II of Ontario Regulation 282/98;

**NOW THEREFORE** the Council of the Corporation of the Township of Ear Falls **HEREBY ENACTS AS FOLLOWS:**

1. For the taxation year 2018, the estimates of municipal sums required during the year in the Township of Ear Falls shall be as set out in Schedule "A" attached hereto and forming part of this By-Law;
2. For the taxation year 2018, the taxation rates for all Property Classes within the Township of Ear Falls shall be as set out in Schedule "B" attached hereto and forming part of this By-Law;
3. That the taxes shall become due and payable in two equal installments as follows:

Total 2018 taxes less Interim Billings due February 28<sup>th</sup> and April 30<sup>th</sup>, 2018:

50% of balance on the 31<sup>st</sup> day of August, 2018  
50% of balance on the 31<sup>st</sup> day of October, 2018

The Treasurer may, at his or her discretion, set tax due dates which are different from the above.

4. That there shall be imposed for non-payment of taxes on due date of any installment hereof, the amount of One Point Two Five Percent (1.25%) of the amount due on the first day of default, and on the first day of each calendar month thereafter on the balance remaining unpaid;
5. That all taxes shall be paid into the Office of the Treasurer;
6. That the Treasurer is hereby authorized to accept part payment of taxes from time to time on account of any taxes due.

7. That this By-Law shall come into force and take effect upon final reading.

**PASSED** this 4<sup>th</sup> day of April, 2018.

  
\_\_\_\_\_  
Mayor  
\_\_\_\_\_  
Clerk

Schedule "A" 2018 BUDGET  
The Corporation of the Township of Ear Falls

Dept./Main	Account	Net Previous Year	Current Year Estimate				
			Revenue	Expenditure	Net Capital	Other	Net Total
Surplus/Deficit		-\$ 34,442	-\$ 77,297				-\$ 77,297
Taxes - Own Purposes	051-0014	-\$ 1,975,487					\$ -
Garbage	051-0013	-\$ 202,265	-\$ 204,541				-\$ 204,541
	052-0013	-\$ 5,794	-\$ 5,974				-\$ 5,974
Payments in lieu	052-0041	-\$ 81,041					\$ -
	052-0041	-\$ 45,234	-\$ 45,234				-\$ 45,234
Unconditional Grants/Other	052-0051	-\$ 562,000	-\$ 526,100				-\$ 526,100
Other Revenue	052-0089	-\$ 319,676	-\$ 396,269				-\$ 396,269
Governance	111-0000	\$ 243,307		\$ 298,953		\$ -	\$ 298,953
Administration	121-000	-\$ 6,167	-\$ 501,400	\$ 328,611	\$ 7,392	\$ 10,000	-\$ 155,397
Corporate O/H	122-000	\$ 876,838	-\$ 1,000	\$ 534,915		\$ 109,049	\$ 642,964
Fire Department	211-0000	\$ 208,449	-\$ 22,069	\$ 167,916	\$ -	\$ 51,651	\$ 197,498
Police Services*	241-0000	\$ 281,587	-\$ 1,059	\$ 306,967			\$ 305,908
Protective Inspect. & Control	271-0000	\$ 22,422	-\$ 2,100	\$ 29,748			\$ 27,648
Animal Control	272-0000	\$ 12,429		\$ 10,959			\$ 10,959
Health and Safety	273-0000	\$ 25,028		\$ 30,431		\$ -	\$ 30,431
By-Law Enforcement	274-0000	\$ 164		\$ 2,293			\$ 2,293
Ont w Disabilities	275-0000	\$ 5		\$ -			\$ -
Public Works	311-0000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roadways	312-0000	\$ 82,162	\$ -	\$ 121,616		\$ -	\$ 121,616
Winter Control	321-0000	\$ 150,078		\$ 235,625			\$ 235,625
Street Lighting	381-0000	\$ 27,552		\$ 16,279			\$ 16,279
Airport	391-0000						\$ -
Sanitary Sewers	411-0000	\$ 52,428	-\$ 507,496	\$ 404,585	\$ 20,000	\$ 82,911	\$ -
Water lines	431-0000	-\$ 133,953	-\$ 684,711	\$ 561,591		\$ 123,120	\$ -
Garbage Disposal	441-0000	\$ 26,214	-\$ 234,840	\$ 214,674		\$ 145,322	\$ 125,156
Garbage Collection	451-000	\$ 118,291	-\$ 16,961	\$ 127,041		\$ 12,503	\$ 122,583
Recycling	461-000	-\$ 36	\$ -		\$ -	\$ -	\$ -
Derelect Vehicles	471-0000	-\$ 752	\$ -		\$ -	\$ -	\$ -
Public Health-NWHU	511-0000	\$ 44,381		\$ 44,381			\$ 44,381
Medical Centre	581-0000	\$ 49,417	-\$ 99,789	\$ 112,151	\$ -	\$ 11,087	\$ 23,449
Hospital- Board	521-0000						\$ -
Ambulance	561-0000	\$ 50,436		\$ 58,054			\$ 58,054
Cemetery	571-0000	\$ 11,026	-\$ 2,125	\$ 38,549			\$ 36,424
Social Housing	621-0000	\$ 59,124		\$ 55,203			\$ 55,203
General Assistance	631-0000	\$ 12,684		\$ 11,655			\$ 11,655
Assistance to Aged Persons	641-0000	\$ 68,278		\$ 75,057			\$ 75,057
Day Nuseries	671-0000	\$ 108,962	-\$ 163,206	\$ 296,052			\$ 132,846
Toy Library	672-0000	\$ -	-\$ 122,250	\$ 122,250			\$ -
Early Years Chall.	673-0000	\$ -	-\$ 3,300	\$ 3,300			\$ -
Parks and Recreation	711-0000	\$ 691,705	-\$ 106,715	\$ 802,001	\$ 11,609	\$ 17,200	\$ 724,095
Library	771-0000	\$ 85,065		\$ 85,609		\$ -	\$ 85,609
Museum	781-0000	\$ 18,034	-\$ 2,500	\$ 23,964			\$ 21,464
Planning and Zoning	811-0000	\$ 1,021	-\$ 3,224	\$ 4,439		\$ 3,224	\$ 4,439
Commercial and Industrial	821-0000	\$ 19,497	-\$ 126,855	\$ 118,255		\$ 38,526	\$ 29,926
Residential Development	831-0000	\$ 15,090		\$ 8,053		\$ 498	\$ 8,551
<b>TOTAL</b>		<b>-\$ 5,173</b>	<b>-\$ 3,857,015</b>	<b>\$ 5,251,177</b>	<b>\$ 39,001</b>	<b>\$ 605,091</b>	<b>\$ 2,038,254</b>

As of April 4, 2018

Schedule "A"

TOWNSHIP OF EAR FALLS

CAPITAL BUDGETS - 2018								
Main/Project	Line	Project Cost	Sources of Revenue					
			Prov/KDSB	Canada	Reserves	Gen.Fund	Debentures	Donations
<b>GENERAL GOVERNMENT</b>	<b>121</b>							
Server/Finanacial Software	0X11	\$ 50,485			\$ 50,485			
<b>CORPORATE O/H</b>	<b>122</b>							
Shelving Units for Vault	0X11	\$ 9,744			\$ 9,744			
Signage for Multiplex	0X13	\$ 15,000			\$ 15,000			
<b>FIRE DEPARTMENT</b>	<b>211</b>							
Fire Truck	0X21	\$ 364,395			\$ 176,163	\$ -	\$ 188,232	
<b>PUBLIC WORKS</b>	<b>121</b>							
Tools	0X31	\$ 7,392				\$ 7,392		
1Ton Crew Cab	0X31	\$ 60,000			\$ 60,000			
<b>ROADWAYS</b>	<b>312</b>							
Road Resurfacing Project	0X34	\$ 182,711	\$ 182,711					
<b>STREET LIGHTING</b>	<b>381</b>							
<b>WATER/SEWER PLANTS</b>	<b>41/43</b>							
Scada System	0X43	\$ 133,117			\$ 133,117			
WWTP-Clarifier	0X48	\$ 424,613	\$ 104,317	\$ 208,635	\$ 111,661			
Low Lift	0X40	\$ 725,000	\$ 627,560		\$ 97,440			
WWTP-Confined Space Equ	0X42	\$ 20,000				\$ 20,000		
WTP-Roof Repairs	0X40	\$ 50,000			\$ 50,000			
WTP-Sodium Hydroxide Che	0X40	\$ 20,000			\$ 20,000			
<b>WASTE DISPOSAL SITE</b>	<b>441</b>							
<b>CEMETERY</b>	<b>571</b>							
<b>HEALTH</b>	<b>581</b>							
Helipad	0X58	\$ 115,986			\$ 102,441			\$13,545
Dental Equipment-Sterilizer	0X54	\$ 9,615			\$ 9,615			
<b>DAYCARE</b>	<b>671</b>							
Playground Project	0X67	\$ 37,860	\$ 37,860		\$ -			
Health & Safety Issues	0X68	\$ 15,000	\$ 15,000					
<b>TOY LIBRARY</b>	<b>672</b>							
<b>PARKS &amp; RECREATION</b>	<b>711</b>							
PPP-Waterfront	750							
PPP-Lions Park	751	\$ 6,300			\$ 6,300	\$ -		
PPP-Calvin Fulford Park	752	\$ 20,000			\$ 20,000			
PPP-Recreation Centre	754	\$ 9,589			\$ 2,980	\$ 6,609		
Arena-Condensor(Cimco)	0X71	\$ 125,000					\$ 125,000	
GC Clubhouse-Ramp	0X74	\$ 11,000			\$ 6,000	\$ 5,000		
GC Rough Mower	0X75	\$ 22,000			\$ 22,000			
GC Top Dresser	0X75	\$ 12,000			\$ 12,000			
<b>LIBRARY</b>	<b>771</b>							
<b>MUSEUM</b>	<b>781</b>							
<b>RESIDENTIAL DEV.</b>	<b>831</b>							
Other								
<b>TOTAL</b>		<b>\$ 2,446,807</b>	<b>\$ 967,448</b>	<b>\$ 208,635</b>	<b>\$ 904,946</b>	<b>\$ 39,001</b>	<b>\$ 313,232</b>	<b>\$13,545</b>

As of April 4, 2018



RESERVES	TOWNSHIP OF EAR FALLS					2018	BUDGETS			TAG CODE
	Schedule	Bal. as of Dec.31/17	Donation	Contributions From		Revenue	Contributions To		Balance Year	
				Revenue	Other	Fund	Capital	Other		
<b>Reserves - General</b>										
Working Funds	5010	\$ 267,137.63				\$ (163,671.00)			\$ 103,466.63	9701
Asset Management Plan	5205	\$ -				\$ -			\$ -	9702
EcDevOffice/Officer Reserve		\$ 26,503.00				\$ (23,858.00)			\$ 2,645.00	9780
Surplus Land Inventory		\$ 209,526.01		\$ -		\$ -			\$ 209,526.01	9704
Contingencies Reserve		\$ 154,488.29		\$ 3,224.00		\$ (24,000.00)	\$ (18,740.00)		\$ 114,972.29	9711
Community GIS		\$ 35,304.23					\$ -		\$ 35,304.23	9715
Fire Department		\$ 4,972.91							\$ 4,972.91	9721
Health & Safety	5250	\$ 8,500.00							\$ 8,500.00	9724
Water/Wastewater Reserve		\$ 83,281.83		\$ 68,449.00			\$ (20,000.00)		\$ 131,730.83	9742
Garbage Collection	5245	\$ -		\$ 12,503.00					\$ 12,503.00	9745
Medical Centre Reserve		\$ -							\$ -	9758
Library Enhance Quality Life		\$ -							\$ -	9777
Library - Lifelong Learning	5275	\$ -							\$ -	9779
Residential (Mobile Park)	5280	\$ -							\$ -	9781
Recreation Programs		\$ 1,146.36		\$ -					\$ 1,146.36	9771
Elections Reserve		\$ 594.00							\$ 594.00	9710
Community Development		\$ 1,459.00		\$ 38,526.00		\$ -			\$ 39,985.00	9784
W/S Conneccion Fee/Road Res		\$ 31,380.00					\$ -		\$ 31,380.00	9735
Cemetery		\$ -		\$ -					\$ -	9757
Corporate-Structure/Multi-Complex		\$ -		\$ -					\$ -	9714
Emergency Measurers-Phone Line		\$ 7,150.00		\$ -					\$ 7,150.00	9723
<b>Reserves - Capital</b>										
Capital - Gen. Admin.	5405	\$ -		\$ -					\$ -	9712
Admin - Connectivity Issues	5405	\$ -							\$ -	9713
Corporate-Structure/Multi-Complex	5405	\$ 56,489.70		\$ -			\$ (56,489.00)		\$ 0.70	9714
Infrastructure Investment		\$ -							\$ -	9716
Fire Department	5410	\$ 176,163.49		\$ 51,651.00			\$ (176,163.00)		\$ 51,651.49	9722
Mun. Protection Equipment		\$ -							\$ -	9725
Equipment Reserves		\$ 391,918.38		\$ 111,492.00		\$ -	\$ (218,229.00)		\$ 285,181.38	9731
Roadways/Sidewalks	5415	\$ 22,850.15					\$ -		\$ 22,850.15	9732
Dental Equipment+++	5415	\$ -		\$ 1,000.00					\$ 1,000.00	9760
Arena/Parks/Golf Crse/Clubhouse	5474	\$ 48,433.43		\$ 17,200.00			\$ (64,280.00)		\$ 1,353.43	9737
Airport	5420	\$ -							\$ -	9739
Cemetery	5490	\$ 9,721.55				\$ (7,395.00)			\$ 2,326.55	9757
Medical Centre Reserve	5450	\$ 77,809.15		\$ 10,087.00			\$ (9,615.00)		\$ 78,281.15	9758
Doctor's Residence Reserve	5450	\$ -							\$ -	9759
Day Care / Toy Library	5455	\$ 800.00		\$ 500.00					\$ 1,300.00	9767
Library	5475	\$ -		\$ -		\$ -			\$ -	9777
Future Land Development	5480	\$ 100,220.98		\$ 498.00		\$ -	\$ -		\$ 100,718.98	9782
Lac Seul Development	5480	\$ -							\$ -	9783
Reserve for Capital	5490	\$ -					\$ -		\$ -	9797
WDS Enhancement Project		\$ 80,105.00				\$ (80,105.00)			\$ -	9741
<b>Reserve Funds</b>										
Waste Disposal Site		\$ 415,325.99		\$ 43,830.00	\$ -				\$ 459,155.99	9741
Water Treatment Plant	5435	\$ 298,145.69		\$ 44,065.00	\$ -		\$ (213,999.00)		\$ 128,211.69	9789
Energy Savings-High Lift Pump(WTP)				\$ 7,900.00					\$ 7,900.00	9789
Waterline		\$ 16,379.40		\$ 4,508.00	\$ -				\$ 20,887.40	9786
PUC	5435	\$ 2,999.19			\$ -				\$ 2,999.19	9791
Sewage Treatment Plant	5425	\$ 57,331.05		\$ 32,709.00	\$ -		\$ (24,990.00)		\$ 65,050.05	9792
Energy Savings-Aeration System(WWTP)				\$ 41,000.00					\$ 41,000.00	9792
Gas Tax Allocation	5435	\$ 142,433.61		\$ -	\$ -				\$ 142,433.61	9733
Tax Rate Stabilization		\$ 2,309.54		\$ -	\$ -				\$ 2,309.54	9719
Community Well-Being	5435	\$ 188,791.49		\$ 7,400.00	\$ -	\$ (17,475.00)			\$ 178,716.49	9718
Corporate-TCA		\$ 391,158.60		\$ 108,549.00					\$ 499,707.60	9705
Helipad		\$ 102,441.43					\$ (102,441.00)		\$ 0.43	
<b>As of April 4, 2018</b>		\$ 3,413,271.08	\$ -	\$ 605,091.00	\$ -	\$ (316,504.00)	\$ (904,946.00)	\$ -	\$ 2,796,912.08	

Schedule "A"

Schedule "B"

**TOWNSHIP OF EAR FALLS  
2018 FINAL TAX RATES**

			TAX CLASS	Municipal Rate	School Rate	Total Rate
RT	R-RESIDENTIAL AND FARM	T-TAXABLE AT THE FULL RATE	RT	0.02246622	0.00170000	0.02416622
RP	R-RESIDENTIAL AND FARM	P-PAYMENT-IN-LIEU TAX FULL (TENANT OF PROV.)	RP	0.02246622	0.00170000	0.02416622
RG	R-RESIDENTIAL AND FARM	G-PAYMENT-IN-LIEU GENERAL ONLY	RG	0.02246622	0.00000000	0.02246622
RD	R-RESIDENTIAL AND FARM	D-TAXABLE AT THE EDUCATION RATE ONLY	RD	0.00000000	0.00170000	0.00170000
MT	M-MULTI-RESIDENTIAL	T-TAXABLE AT THE FULL RATE	MT	0.03091593	0.00170000	0.03261593
MF	M-MULTI-RESIDENTIAL	F-PAYMENT-IN-LIEU TAX FULL	MF	0.03091593	0.00170000	0.03261593
MP	M-MULTI-RESIDENTIAL	P-PAYMENT-IN-LIEU TAX FULL (TENANT OF PROV.)	MP	0.03091593	0.00170000	0.03261593
CT	C-COMMERCIAL	T-TAXABLE AT THE FULL RATE	CT	0.04448312	0.01090000	0.05538312
CU	C-COMMERCIAL	U-TAXABLE AT EXCESS LAND	CU	0.03113818	0.00763000	0.03876818
CX	C-COMMERCIAL	X-TAXABLE AT VACANT LAND	CX	0.03113818	0.00763000	0.03876818
CH	C-COMMERCIAL	H-TAXABLE AT FULL RATE (SHARED PIL)	CH	0.04448312	0.01090000	0.05538312
CF	C-COMMERCIAL	F-PAYMENT-IN-LIEU TAX FULL	CF	0.04448312	0.01090000	0.05538312
CG	C-COMMERCIAL	G-PAYMENT-IN-LIEU GENERAL ONLY	CG	0.04448312	0.00000000	0.04448312
CP	C-COMMERCIAL	P-PAYMENT-IN-LIEU TAX FULL (TENANT OF PROV.)	CP	0.04448312	0.01090000	0.05538312
XF	X-COMM., NEW CONSTRUCTION	F-PAYMENT-IN-LIEU TAX FULL RATE	XF	0.04448312	0.01090000	0.05538312
XT	X-COMM., NEW CONSTRUCTION	T- TAXABLE AT THE FULL RATE	XT	0.04448312	0.01090000	0.05538312
XU	X-COMM., NEW CONSTRUCTION	U-TAXABLE AT EXCESS LAND	XU	0.03113818	0.00763000	0.03876818
XX	X-COMM., NEW CONSTRUCTION	X-TAXABLE AT VACANT LAND	XX	0.03113818	0.00763000	0.03876818
LT	L-LARGE INDUSTRIAL	T-TAXABLE AT THE FULL RATE	LT	0.09853904	0.01090000	0.10943904
LU	L-LARGE INDUSTRIAL	U-TAXABLE AT EXCESS LAND	LU	0.06897733	0.00763000	0.07660733
IH	I-INDUSTRIAL	H-TAXABLE AT FULL RATE (SHARED PIL)	IH	0.09853904	0.00763000	0.10616904
IT	I-INDUSTRIAL	T-TAXABLE AT THE FULL RATE	IT	0.09853904	0.01090000	0.10943904
IP	I-INDUSTRIAL	P-PAYMENT-IN-LIEU TAX FULL (TENANT OF PROV.)	IP	0.09853904	0.01090000	0.10943904
IX	I-INDUSTRIAL	X-TAXABLE AT VACANT LAND	IX	0.06897733	0.00763000	0.07660733
IU	I-INDUSTRIAL	U-TAXABLE AT EXCESS LAND	IU	0.06897733	0.00763000	0.07660733
JT	J-INDUS., NEW CONSTRUCTION	T- TAXABLE AT THE FULL RATE	JT	0.09853904	0.01090000	0.10943904
JU	J-INDUS., NEW CONSTRUCTION	U-TAXABLE AT EXCESS LAND	JU	0.06897733	0.00763000	0.07660733
JX	J-INDUS., NEW CONSTRUCTION	X-TAXABLE AT VACANT LAND	JX	0.06897733	0.00763000	0.07660733
PT	P-PIPELINE	T-TAXABLE AT THE FULL RATE	PT	0.04990536	0.01090000	0.06080536
FT	F-FARMLAND	T-TAXABLE AT THE FULL RATE	FT	0.00561656	0.00042500	0.00604156
T	MANAGED FOREST		T	0.00561656	0.00042500	0.00604156

<b>Proportions for Allocations of School Board Support</b>	
	<b>2018</b>
English Public School %	59.701%
English Separate School %	38.779%
French Public School %	0.000%
French Separate School %	1.520%

Revised April 3, 2018

**2017 to 2018 TOTAL TAX IMPACT SUMMARY  
(Municipal and Education)**

	<b>2017 Municipal Taxes</b>	<b>2017 Education Taxes</b>	<b>2017 Total Taxes (Mun + Ed)</b>	<b>2018 Municipal Taxes</b>	<b>2018 Education Taxes</b>	<b>2018 Total Taxes (Mun + Ed)</b>	<b>Tax Change \$</b>	<b>Tax Change %</b>
<b>Taxable</b>								
Residential	\$1,143,537	\$89,068	\$1,232,605	\$1,154,952	\$87,741	\$1,242,693	\$10,088	0.8%
Multi-Residential	\$37,767	\$1,983	\$39,750	\$38,150	\$2,098	\$40,248	\$498	1.3%
Pipeline	\$141,716	\$31,718	\$173,434	\$143,154	\$31,267	\$174,420	\$986	0.6%
Commercial	\$235,600	\$58,804	\$294,404	\$230,995	\$56,602	\$287,597	-\$6,807	-2.3%
Industrial	\$5,356	\$622	\$5,978	\$6,415	\$710	\$7,124	\$1,146	19.2%
Large Industrial	\$370,008	\$42,971	\$412,979	\$371,431	\$41,086	\$412,517	-\$462	-0.1%
<b>Taxable Sub-Total</b>	<b>\$1,933,984</b>	<b>\$225,166</b>	<b>\$2,159,150</b>	<b>\$1,945,097</b>	<b>\$219,504</b>	<b>\$2,164,600</b>	<b>\$5,450</b>	<b>0.3%</b>
<b>Payments in Lieu</b>								
Residential PIL	\$16,665	\$1,184	\$17,849	\$17,019	\$1,183	\$18,202	\$353	2.0%
Commercial PIL	\$74,668	\$14,737	\$89,405	\$76,138	\$14,795	\$90,933	\$1,528	1.7%
<b>PIL Sub-Total</b>	<b>\$91,333</b>	<b>\$15,921</b>	<b>\$107,254</b>	<b>\$93,157</b>	<b>\$15,978</b>	<b>\$109,135</b>	<b>\$1,881</b>	<b>1.8%</b>
<b>Total</b>	<b>\$2,025,317</b>	<b>\$241,087</b>	<b>\$2,266,404</b>	<b>\$2,038,254</b>	<b>\$235,481</b>	<b>\$2,273,735</b>	<b>\$7,331</b>	<b>0.3%</b>

NOTE: Figures are rounded to the nearest dollar.

Revised April 3 2018