

THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NUMBER 8004

To adopt tax rates and to further provide for penalty and interest in default of payment thereof for the year 2017,

WHEREAS administrative personnel have prepared a proposed budget which has been reviewed, scrutinized and adopted by the Members of the Town of LaSalle Council;

AND WHEREAS Section 312 of The Municipal Act, 2001, c. 25, as amended provides that the Council of a local municipality shall, after the adoption of estimates for the year pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF LASALLE ENACTS AS FOLLOWS:

1. THAT the 2017 tax rates be adopted as set forth in Schedule "A" attached to this by-law.
2. THAT owner's of any assessed properties shall be taxed according to the tax rates set forth in Schedule "A" attached, and such tax shall become due and payable in the hands of the Collector of Taxes in two (2) installments as follows:
 - (i) Where the total amount of taxes payable is less than one hundred (\$100.00) dollars, the same shall be payable in one installment on or before the 30th day of June 2017.
 - (ii) Fifty (50) percent of all taxes levied are to be due and payable on or before the 30th day of June 2017, and
 - (iii) The balance of all taxes levied to be due and payable on or before the 25th day of August 2017
3. THAT on all taxes of the levy which are in default, a penalty of one and one-quarter (1-1/4) percent shall be added to each payment on the first (1st) day of each month thereafter in which the default continues until paid.
4. THAT this by-law shall come into force and take effect on the day of the final passing thereof.

READ a first and second time and FINALLY PASSED this 25th day of April A.D., 2017.

1st reading - April 25, 2017

Mayor

2nd reading - April 25, 2017

3rd reading - April 25, 2017

Clerk

SCHEDULE A

2017 Tax Rates

Schedule "A" - Option A

**TOWN OF LASALLE
2017 LEVY AND TAX RATES**

| ASSESSMENT TYPE | R T C | R T O | S C H | 2017 CVA | TAX RATIO | MUNICIPAL TAX RATE | TOTAL MUNICIPAL LEVY | COUNTY TAX RATE | TOTAL COUNTY LEVY | EDUCATION TAX RATE | TOTAL EDUCATION LEVY | TOTAL TAX RATE | TOTAL LEVY |
|---|-------------|-------------|-------------|----------------------|--------------|-----------------------|----------------------------|--------------------|-------------------------|-----------------------|----------------------------|----------------------|-------------------|
| Residential/Farm | | | | | | | | | | | | | |
| Taxable:Full-Fre Pub | R | T | A | 8,873,093 | 1.000000 | 0.009413 | 83,522 | 0.00469561 | 41,665 | 0.00179000 | 15,883 | 0.01589861 | 141,070 |
| Taxable:Full-Fre Sep | R | T | C | 100,411,280 | 1.000000 | 0.009413 | 945,171 | 0.00469561 | 471,492 | 0.00179000 | 179,736 | 0.01589861 | 1,596,399 |
| Taxable:Full-Eng Pub | R | T | P | 1,843,794,602 | 1.000000 | 0.009413 | 17,355,639 | 0.00469561 | 8,657,740 | 0.00179000 | 3,300,392 | 0.01589861 | 29,313,771 |
| Taxable:Full-Eng Sep | R | T | S | 887,248,510 | 1.000000 | 0.009413 | 8,351,670 | 0.00469561 | 4,166,173 | 0.00179000 | 1,588,175 | 0.01589861 | 14,106,018 |
| Multi-Residential | | | | | | | | | | | | | |
| Taxable:Full-Fre Pub | M | T | A | | 1.955400 | 0.018406 | | 0.00918180 | | 0.00179000 | | 0.02937780 | |
| Taxable:Full-Fre Sep | M | T | C | 37,383 | 1.955400 | 0.018406 | 688 | 0.00918180 | 343 | 0.00179000 | 67 | 0.02937780 | 1,098 |
| Taxable:Full-Eng Pub | M | T | P | 7,301,812 | 1.955400 | 0.018406 | 134,397 | 0.00918180 | 67,044 | 0.00179000 | 13,070 | 0.02937780 | 214,511 |
| Taxable:Full-Eng Sep | M | T | S | 196,945 | 1.955400 | 0.018406 | 3,625 | 0.00918180 | 1,808 | 0.00179000 | 353 | 0.02937780 | 5,786 |
| Farmland | | | | | | | | | | | | | |
| Taxable:Full-Fre Pub | F | T | A | 35,400 | 0.250000 | 0.002353 | 83 | 0.00117390 | 42 | 0.00044750 | 16 | 0.00397440 | 141 |
| Taxable:Full-Fre Sep | F | T | C | 2,024,600 | 0.250000 | 0.002353 | 4,764 | 0.00117390 | 2,377 | 0.00044750 | 906 | 0.00397440 | 8,047 |
| Taxable:Full-Eng Pub | F | T | P | 27,919,490 | 0.250000 | 0.002353 | 65,695 | 0.00117390 | 32,774 | 0.00044750 | 12,494 | 0.00397440 | 110,963 |
| Taxable:Full-Eng Sep | F | T | S | 6,530,735 | 0.250000 | 0.002353 | 15,367 | 0.00117390 | 7,666 | 0.00044750 | 2,923 | 0.00397440 | 25,956 |
| Managed Forest | | | | | | | | | | | | | |
| Taxable:Full-Eng Sep | T | T | S | 51,400 | 0.250000 | 0.002353 | 121 | 0.00117390 | 60 | 0.00044750 | 23 | 0.00397440 | 204 |
| Commercial | | | | | | | | | | | | | |
| Taxable:Occupied-No Support | C | T | | 93,298,066 | 1.082044 | 0.010185 | 950,241 | 0.00508086 | 474,034 | 0.01355735 | 1,264,875 | 0.02882321 | 2,689,150 |
| Taxable:Excess Land-No Support | C | U | | 2,747,858 | 0.757431 | 0.007130 | 19,592 | 0.00355660 | 9,773 | 0.00949015 | 26,078 | 0.02017675 | 55,443 |
| Taxable:Vacant Land-No Support | C | X | | 1,913,750 | 0.562000 | 0.005290 | 10,124 | 0.00263893 | 5,050 | 0.00703341 | 13,460 | 0.01496234 | 28,634 |
| NewConstruct:Taxable:Occupied-No Support | X | T | | 15,581,995 | 1.082044 | 0.010185 | 158,703 | 0.00508086 | 79,170 | 0.01140000 | 177,635 | 0.02666586 | 415,508 |
| NewConstruct:Taxable:Excess Land-No Support | X | U | | 1,263,455 | 0.757431 | 0.007130 | 9,008 | 0.00355660 | 4,494 | 0.00798000 | 10,082 | 0.01866660 | 23,584 |
| Shopping Centres | | | | | | | | | | | | | |
| Taxable:Occupied-No Support | S | T | | 43,355,250 | 1.082044 | 0.010185 | 441,573 | 0.00508086 | 220,282 | 0.01355735 | 587,782 | 0.02882321 | 1,249,637 |
| Taxable:Excess Land-No Support | S | U | | | 0.757431 | 0.007130 | | 0.00355660 | | 0.00949015 | | 0.02017675 | |
| NewConstruct:Taxable:Occupied-No Support | Z | T | | 385,800 | 1.082044 | 0.010185 | 3,929 | 0.00508086 | 1,960 | 0.01140000 | 4,398 | 0.02666586 | 10,287 |
| NewConstruct:Taxable:Excess Land-No Support | Z | U | | 17,275 | 0.757431 | 0.007130 | 123 | 0.00355660 | 61 | 0.00798000 | 138 | 0.01866660 | 322 |
| Industrial | | | | | | | | | | | | | |
| Taxable:Occupied-No Support | I | T | | 8,672,538 | 1.942500 | 0.018285 | 158,577 | 0.00912122 | 79,104 | 0.01390000 | 120,548 | 0.04130622 | 358,229 |
| Taxable:Occupied,Shared PIL-No Support* | I | H | | 135,425 | 1.942500 | 0.018285 | 2,476 | 0.00912122 | 1,235 | 0.01390000 | 1,882 | 0.04130622 | 5,593 |
| Taxable:Excess Land-No Support | I | U | | 115,425 | 1.262625 | 0.011885 | 1,372 | 0.00592879 | 684 | 0.00903500 | 1,043 | 0.02684879 | 3,099 |
| Taxable:Excess Land,Shared PIL-No Support* | I | K | | 176,700 | 1.262625 | 0.011885 | 2,100 | 0.00592879 | 1,048 | 0.00903500 | 1,596 | 0.02684879 | 4,744 |
| Taxable:Vacant Land-No Support | I | X | | 905,000 | 1.262625 | 0.011885 | 10,756 | 0.00592879 | 5,366 | 0.00903500 | 8,177 | 0.02684879 | 24,299 |
| NewConstruct:Taxable:Occupied-No Support | J | T | | 1,827,000 | 1.942500 | 0.018285 | 33,407 | 0.00912122 | 16,664 | 0.01140000 | 20,828 | 0.03880622 | 70,899 |
| Large Industrial | | | | | | | | | | | | | |
| Taxable:Occupied-No Support | L | T | | 6,777,075 | 2.686100 | 0.025284 | 171,352 | 0.01261288 | 85,478 | 0.01390000 | 94,201 | 0.05179688 | 351,031 |
| Taxable:Excess Land-No Support | L | U | | 150,700 | 1.745965 | 0.016435 | 2,477 | 0.00819837 | 1,235 | 0.00903500 | 1,362 | 0.03366837 | 5,074 |
| Pipeline | | | | | | | | | | | | | |
| Taxable:Full-No Support | P | T | | 9,579,500 | 1.303000 | 0.012265 | 117,493 | 0.00611838 | 58,611 | 0.01390000 | 133,155 | 0.03228338 | 309,259 |
| TOTAL - Taxable Assessment | | | | 3,071,328,062 | | | 29,054,045 | | 14,493,433 | | 7,581,278 | | 51,128,756 |

TOWN OF LASALLE
2017 LEVY AND TAX RATES

| ASSESSMENT TYPE | R T C | R T Q | S C H | 2017 CVA | TAX RATIO | MUNICIPAL TAX RATE | TOTAL MUNICIPAL LEVY | COUNTY TAX RATE | TOTAL COUNTY LEVY | EDUCATION TAX RATE | TOTAL EDUCATION LEVY | TOTAL TAX RATE | TOTAL LEVY |
|---|-------------|-------------|-------------|----------------------|--------------|-----------------------|----------------------------|--------------------|-------------------------|-----------------------|----------------------------|----------------------|-------------------|
| Residential/Farm PIL:General-No Support | R | G | | 2,701,075 | 1.000000 | 0.009413 | 25,425 | 0.00469561 | 12,683 | | | 0.01410861 | 38,108 |
| Commercial PIL:Full-No Support | C | F | | 404,125 | 1.082044 | 0.010185 | 4,116 | 0.00508086 | 2,053 | 0.01355735 | 5,479 | 0.02882321 | 11,648 |
| PIL:General-No Support | C | G | | 1,141,275 | 1.082044 | 0.010185 | 11,624 | 0.00508086 | 5,799 | | | 0.01526586 | 17,423 |
| PIL:General, Vacant Land-No Support | C | Z | | 2,100 | 0.562000 | 0.005290 | 11 | 0.00263893 | 6 | | | 0.00792893 | 17 |
| Parking Lot PIL:Full-No Support | G | F | | 138,250 | 0.562000 | 0.005290 | 731 | 0.00263893 | 365 | 0.00703341 | 972 | 0.01496234 | 2,068 |
| TOTAL - Payment in Lieu of Taxation Assessment | | | | 4,386,825 | | | 41,907 | | 20,906 | | 6,451 | | 69,264 |
| Utility Utility Transmission/Distribution Taxable:Full* | U | H | | 778 | | 0.405800 | 316 | 0.20240000 | 157 | 0.86090000 | 670 | 1.46910000 | 1,143 |
| Railway Railway Right-of-Way Taxable:Full | W | T | | 53,120 | | 0.057100 | 3,033 | 0.02848000 | 1,513 | 0.11498000 | 6,108 | 0.20056000 | 10,654 |
| TOTAL - Utility/Railway Assessment | | | | 53,898 | | | 3,349 | | 1,670 | | 6,778 | | 11,797 |
| TOTAL - Exempt Assessment | | | | 145,053,490 | | | | | | | | | |
| TOTAL | | | | 3,220,768,377 | | | 29,099,301 | | 14,516,009 | | 7,594,507 | | 51,209,817 |

Schedule "A" - Option B

TOWN OF LASALLE
2017 LEVY AND TAX RATES

| ASSESSMENT TYPE | R T C | R T O | S C H | 2017 CVA | TAX RATIO | MUNICIPAL TAX RATE | TOTAL MUNICIPAL LEVY | COUNTY TAX RATE | TOTAL COUNTY LEVY | EDUCATION TAX RATE | TOTAL EDUCATION LEVY | TOTAL TAX RATE | TOTAL LEVY |
|---|-------------|-------------|-------------|---------------|--------------|-----------------------|----------------------------|--------------------|-------------------------|-----------------------|----------------------------|----------------------|---------------|
| Residential/Farm | | | | | | | | | | | | | |
| Taxable:Full-Fre Pub | R | T | A | 8,873,093 | 1.000000 | 0.009496 | 84,259 | 0.00469561 | 41,665 | 0.00179000 | 15,883 | 0.01598161 | 141,807 |
| Taxable:Full-Fre Sep | R | T | C | 100,411,280 | 1.000000 | 0.009496 | 953,506 | 0.00469561 | 471,492 | 0.00179000 | 179,736 | 0.01598161 | 1,604,734 |
| Taxable:Full-Eng Pub | R | T | P | 1,843,794,602 | 1.000000 | 0.009496 | 17,508,674 | 0.00469561 | 8,657,740 | 0.00179000 | 3,300,392 | 0.01598161 | 29,466,806 |
| Taxable:Full-Eng Sep | R | T | S | 887,248,510 | 1.000000 | 0.009496 | 8,425,312 | 0.00469561 | 4,166,173 | 0.00179000 | 1,588,175 | 0.01598161 | 14,179,660 |
| Multi-Residential | | | | | | | | | | | | | |
| Taxable:Full-Fre Pub | M | T | A | | 1.955400 | 0.018568 | | 0.00918180 | | 0.00179000 | | 0.02953980 | |
| Taxable:Full-Fre Sep | M | T | C | 37,383 | 1.955400 | 0.018568 | 694 | 0.00918180 | 343 | 0.00179000 | 67 | 0.02953980 | 1,104 |
| Taxable:Full-Eng Pub | M | T | P | 7,301,812 | 1.955400 | 0.018568 | 135,580 | 0.00918180 | 67,044 | 0.00179000 | 13,070 | 0.02953980 | 215,694 |
| Taxable:Full-Eng Sep | M | T | S | 196,945 | 1.955400 | 0.018568 | 3,657 | 0.00918180 | 1,808 | 0.00179000 | 353 | 0.02953980 | 5,818 |
| Farmland | | | | | | | | | | | | | |
| Taxable:Full-Fre Pub | F | T | A | 35,400 | 0.250000 | 0.002374 | 84 | 0.00117390 | 42 | 0.00044750 | 16 | 0.00399540 | 142 |
| Taxable:Full-Fre Sep | F | T | C | 2,024,600 | 0.250000 | 0.002374 | 4,806 | 0.00117390 | 2,377 | 0.00044750 | 906 | 0.00399540 | 8,089 |
| Taxable:Full-Eng Pub | F | T | P | 27,919,490 | 0.250000 | 0.002374 | 66,281 | 0.00117390 | 32,774 | 0.00044750 | 12,494 | 0.00399540 | 111,549 |
| Taxable:Full-Eng Sep | F | T | S | 6,530,735 | 0.250000 | 0.002374 | 15,504 | 0.00117390 | 7,666 | 0.00044750 | 2,923 | 0.00399540 | 26,093 |
| Managed Forest | | | | | | | | | | | | | |
| Taxable:Full-Eng Sep | T | T | S | 51,400 | 0.250000 | 0.002374 | 122 | 0.00117390 | 60 | 0.00044750 | 23 | 0.00399540 | 205 |
| Commercial | | | | | | | | | | | | | |
| Taxable:Occupied-No Support | C | T | | 93,298,066 | 1.082044 | 0.010275 | 958,638 | 0.00508086 | 474,034 | 0.01355735 | 1,264,875 | 0.02891321 | 2,697,547 |
| Taxable:Excess Land-No Support | C | U | | 2,747,858 | 0.757431 | 0.007193 | 19,765 | 0.00355660 | 9,773 | 0.00949015 | 26,078 | 0.02023975 | 55,616 |
| Taxable:Vacant Land-No Support | C | X | | 1,913,750 | 0.562000 | 0.005337 | 10,214 | 0.00263893 | 5,050 | 0.00703341 | 13,460 | 0.01500934 | 28,724 |
| NewConstruct:Taxable:Occupied-No Support | X | T | | 15,581,995 | 1.082044 | 0.010275 | 160,105 | 0.00508086 | 79,170 | 0.01140000 | 177,635 | 0.02675586 | 416,910 |
| NewConstruct:Taxable:Excess Land-No Support | X | U | | 1,263,455 | 0.757431 | 0.007193 | 9,088 | 0.00355660 | 4,494 | 0.00798000 | 10,082 | 0.01872960 | 23,664 |
| Shopping Centres | | | | | | | | | | | | | |
| Taxable:Occupied-No Support | S | T | | 43,355,250 | 1.082044 | 0.010275 | 445,475 | 0.00508086 | 220,282 | 0.01355735 | 587,782 | 0.02891321 | 1,253,539 |
| Taxable:Excess Land-No Support | S | U | | | 0.757431 | 0.007193 | | 0.00355660 | | 0.00949015 | | 0.02023975 | |
| NewConstruct:Taxable:Occupied-No Support | Z | T | | 385,800 | 1.082044 | 0.010275 | 3,964 | 0.00508086 | 1,960 | 0.01140000 | 4,398 | 0.02675586 | 10,322 |
| NewConstruct:Taxable:Excess Land-No Support | Z | U | | 17,275 | 0.757431 | 0.007193 | 124 | 0.00355660 | 61 | 0.00798000 | 138 | 0.01872960 | 323 |
| Industrial | | | | | | | | | | | | | |
| Taxable:Occupied-No Support | I | T | | 8,672,538 | 1.942500 | 0.018446 | 159,974 | 0.00912122 | 79,104 | 0.01390000 | 120,548 | 0.04146722 | 359,626 |
| Taxable:Occupied,Shared PIL-No Support* | I | H | | 135,425 | 1.942500 | 0.018446 | 2,498 | 0.00912122 | 1,235 | 0.01390000 | 1,882 | 0.04146722 | 5,615 |
| Taxable:Excess Land-No Support | I | U | | 115,425 | 1.262625 | 0.011990 | 1,384 | 0.00592879 | 684 | 0.00903500 | 1,043 | 0.02695379 | 3,111 |
| Taxable:Excess Land,Shared PIL-No Support* | I | K | | 176,700 | 1.262625 | 0.011990 | 2,119 | 0.00592879 | 1,048 | 0.00903500 | 1,596 | 0.02695379 | 4,763 |
| Taxable:Vacant Land-No Support | I | X | | 905,000 | 1.262625 | 0.011990 | 10,851 | 0.00592879 | 5,366 | 0.00903500 | 8,177 | 0.02695379 | 24,394 |
| NewConstruct:Taxable:Occupied-No Support | J | T | | 1,827,000 | 1.942500 | 0.018446 | 33,701 | 0.00912122 | 16,664 | 0.01140000 | 20,828 | 0.03896722 | 71,193 |
| Large Industrial | | | | | | | | | | | | | |
| Taxable:Occupied-No Support | L | T | | 6,777,075 | 2.686100 | 0.025507 | 172,863 | 0.01261288 | 85,478 | 0.01390000 | 94,201 | 0.05201988 | 352,542 |
| Taxable:Excess Land-No Support | L | U | | 150,700 | 1.745965 | 0.016580 | 2,499 | 0.00819837 | 1,235 | 0.00903500 | 1,362 | 0.03381337 | 5,096 |
| Pipeline | | | | | | | | | | | | | |
| Taxable:Full-No Support | P | T | | 9,579,500 | 1.303000 | 0.012373 | 118,527 | 0.00611838 | 58,611 | 0.01390000 | 133,155 | 0.03239138 | 310,293 |
| TOTAL - Taxable Assessment | | | | 3,071,328,062 | | | 29,310,268 | | 14,493,433 | | 7,581,278 | | 51,384,979 |

TOWN OF LASALLE
2017 LEVY AND TAX RATES

| ASSESSMENT TYPE | R T C | R T Q | S C H | 2017 CVA | TAX RATIO | MUNICIPAL TAX RATE | TOTAL MUNICIPAL LEVY | COUNTY TAX RATE | TOTAL COUNTY LEVY | EDUCATION TAX RATE | TOTAL EDUCATION LEVY | TOTAL TAX RATE | TOTAL LEVY |
|---|-------------|-------------|-------------|----------------------|--------------|-----------------------|----------------------------|--------------------|-------------------------|-----------------------|----------------------------|----------------------|-------------------|
| Residential/Farm PIL:General-No Support | R | G | | 2,701,075 | 1.000000 | 0.009496 | 25,649 | 0.00469561 | 12,683 | | | 0.01419161 | 38,332 |
| Commercial PIL:Full-No Support | C | F | | 404,125 | 1.082044 | 0.010275 | 4,152 | 0.00508086 | 2,053 | 0.01355735 | 5,479 | 0.02891321 | 11,684 |
| PIL:General-No Support | C | G | | 1,141,275 | 1.082044 | 0.010275 | 11,727 | 0.00508086 | 5,799 | | | 0.01535586 | 17,526 |
| PIL:General,Vacant Land-No Support | C | Z | | 2,100 | 0.562000 | 0.005337 | 11 | 0.00263893 | 6 | | | 0.00797593 | 17 |
| Parking Lot PIL:Full-No Support | G | F | | 138,250 | 0.562000 | 0.005337 | 738 | 0.00263893 | 365 | 0.00703341 | 972 | 0.01500934 | 2,075 |
| TOTAL - Payment in Lieu of Taxation Assessment | | | | 4,386,825 | | | 42,277 | | 20,906 | | 6,451 | | 69,634 |
| Utility Utility Transmission/Distribution Taxable:Full* | U | H | | 778 | | 0.405800 | 316 | 0.20240000 | 157 | 0.86090000 | 670 | 1.46910000 | 1,143 |
| Railway Railway Right-of-Way Taxable:Full | W | T | | 53,120 | | 0.057100 | 3,033 | 0.02848000 | 1,513 | 0.11498000 | 6,108 | 0.20056000 | 10,654 |
| TOTAL - Utility/Railway Assessment | | | | 53,898 | | | 3,349 | | 1,670 | | 6,778 | | 11,797 |
| TOTAL - Exempt Assessment | | | | 145,053,490 | | | | | | | | | |
| TOTAL | | | | 3,220,768,377 | | | 29,355,894 | | 14,516,009 | | 7,594,507 | | 51,466,410 |