

# Memorandum

*Office of the City Clerk*  
**Fax: 623-5468**  
**Telephone: 625-2230**

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**TO:** Members of Council  
**FROM:** Mr. J. Hannam, City Clerk  
**DATE:** Monday, June 3, 2019  
**SUBJECT: Additional Information**  
**City Council – June 3, 2019**

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## CITY COUNCIL

### **Additional Information**

1. BL 63/2019 - Authorization to Submit an Application to the Ontario Infrastructure and Lands Corp. (Distributed separately on Monday, June 3, 2019)
2. A By-law to establish tax ratios, optional property classes, tax policy decisions and provide for the final levy of taxes for 2019. (Distributed separately on Monday, June 3, 2019)

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# Memorandum

Corporate By-law Number BL 63/2019

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**TO:** Office of the City Clerk **FILE:**

**FROM:** Jana Roy  
Corporate Services & Long Term Care - Financial Services

**DATE:** 05/27/2019

**SUBJECT:** BL 63/2019 - Authorization to Submit an Application to the Ontario Infrastructure and Lands Corp.

**MEETING DATE:** City Council - 06/03/2019 (mm/dd/yyyy)

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**By-law Description:** A By-law to authorize submission of an application to the Ontario Infrastructure and Lands Corporation (OILC) for financing certain ongoing capital projects for Tbaytel, a Municipal Service Board of the Corporation of the City of Thunder Bay (the "Municipality"); and to authorize the entering into of a rate offer letter agreement pursuant to which the municipality will issue debentures to OILC.

**Authorization:** Report No. 2017CLS.017 (Financial Services) - Committee of the Whole - April 3, 2017.

**By-law Explanation:** The purpose of this by-law is to authorize submission of an application to finance Municipal Other infrastructure capital works and to authorize the entering into of a rate offer letter agreement pursuant to which the municipality will issue debentures to OILC.

**Schedules and Attachments:**

SCHEDULE A - CAPITAL WORKS TO BE FINANCED  
SCHEDULE B – APPLICATION TO OILC – AVAILABLE IN ORIGINATING DEPARTMENT  
SCHEDULE C – RATE OFFER LETTER TEMPLATE

**Amended/Repealed By-law Number(s):**



THE CORPORATION OF THE CITY OF THUNDER BAY  
BY-LAW NUMBER BL 63/2019

A By-law to authorize submission of an application to the Ontario Infrastructure and Lands Corporation (OILC) for financing certain ongoing capital projects for Tbaytel, a Municipal Service Board of the Corporation of the City of Thunder Bay (the "Municipality"); and to authorize the entering into of a rate offer letter agreement pursuant to which the municipality will issue debentures to OILC.

Recitals:

1. The *Municipal Act, 2001* (Ontario), as amended, (the "Act") provides that a municipal power shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;
2. The Council of the Municipality has passed the by-laws enumerated in column (1) of Schedule "A" attached hereto and forming part of this By-law ("Schedule "A") authorizing the capital works described in column (2) of Schedule "A" ("Capital Works") in the amount of the respective estimated expenditure set out in column (3) of Schedule "A", subject in each case to approval by OILC of the long-term financing for such Capital Works requested by the Municipality in the Application as hereinafter defined;
3. Before the Council of the Municipality approved the Capital Works in accordance with section 4 of Ontario Regulation 403/02 (the "Regulation"), the Council of the Municipality had its Treasurer calculate an updated limit in respect of its then most recent annual debt and financial obligation limit received from the Ministry of Municipal Affairs and Housing (as so updated, the "Updated Limit"), and, on the basis of the authorized estimated expenditure for the Capital Work or each Capital Work, as the case may be, as set out in column (3) of Schedule "A" (the "Authorized Expenditure" for any such Capital Work), the Treasurer calculated the estimated annual amount payable in respect of the Capital Work or each Capital Work, as the case may be, and determined that the estimated annual amount payable in respect of the Capital Work or each Capital Work, as the case may be, did not cause the Municipality to exceed the Updated Limit, and accordingly the approval of the Local Planning Appeal Tribunal pursuant to the Regulation, was not required before any such Capital Work was authorized by the Council of the Municipality;
4. Subsection 401(1) of the Act provides that a municipality may incur a debt for municipal purposes, whether by borrowing money or in any other way, and may issue debentures and prescribed financial instruments and enter prescribed financial agreements for or in relation to the debt;

5. The Act also provides that a municipality shall authorize long-term borrowing by the issue of debentures or through another municipality under section 403 or 404 of the Act;

6. OILC has invited Ontario municipalities desirous of obtaining long-term debt financing in order to meet capital expenditures incurred on or after the year that is five years prior to the year of an application in connection with eligible capital works to make application to OILC for such financing by completing and submitting an application in the form provided by OILC;

7. The Municipality has completed and submitted or is in the process of submitting an application to OILC, as the case may be to request financing for the Capital Work(s) by way of long-term borrowing through the issue of debentures to OILC, substantially in the form of Schedule "B" hereto and forming part of this By-law (the "Application");

8. OILC has accepted and has approved or will notify the Municipality only if it accepts and approves the Application, as the case may be;

9. At least 5 business days prior to the passing of the debenture by-law in connection with the issue of Debentures as defined below, OILC will provide the Municipality with a rate offer letter agreement substantially in the form of Schedule "C" hereto and forming part of this By-law (the "Rate Offer Letter Agreement");

ACCORDINGLY, THE COUNCIL OF THE CORPORATION OF THE CITY OF THUNDER BAY ENACTS AS FOLLOWS:

1. The Council of the Municipality hereby confirms, ratifies and approves the execution by the Treasurer of the Application and the submission by such authorized official of the Application, duly executed by such authorized official, to OILC for the long-term financing of the Capital Works in the maximum principal amount of \$12,000,000 (TWELVE MILLION DOLLARS), with such changes thereon as such authorized official may hereafter, approve such execution and delivery to be conclusive evidence of such approval.

2. The Mayor and the Treasurer are hereby authorized to execute and deliver for and on behalf of the Municipality the Rate Offer Letter Agreement under the authority of this By-law in respect of the Capital Works on such terms and conditions as such authorized officials may approve, such execution and delivery to be conclusive evidence of such approval.

3. Subject to the terms and conditions of the Rate Offer Letter Agreement, the Mayor and the Treasurer are hereby authorized to long-term borrow for the Capital Works and to issue debentures to OILC on the terms and conditions provided in the Rate Offer Letter Agreement (the "Debentures"); provided that the principal amount of the Debentures issued in respect of the Capital Work or of each Capital Work, as the case may be, does not exceed the Authorized Expenditure for such Capital Work and does not exceed the related loan amount set out in column (4) of Schedule "A" in respect of such Capital Work.

4. In accordance with the provisions of section 25 of the *Ontario Infrastructure and Lands Corporation Act, 2011*, as amended from time to time hereafter, the Municipality is hereby authorized to agree in writing with OILC that the Minister of Finance is entitled, without notice to the Municipality, to deduct from money appropriated by the Legislative Assembly of Ontario for payment to the Municipality, amounts not exceeding the amounts that the Municipality fails to pay to OILC on account of any unpaid indebtedness of the Municipality to OILC under the Debentures (the “Obligations”) and to pay such amounts to OILC from the Consolidated Revenue Fund.

5. For the purposes of meeting the Obligations, the Municipality shall provide for raising in each year as part of the general levy, the amounts of principal and interest payable in each year under the Debentures issued pursuant to the Rate Offer Letter Agreement, to the extent that the amounts have not been provided for by any other available source including other taxes or fees or charges imposed on persons or property by a by-law of any municipality.

6. (a) The Mayor and the Treasurer are hereby authorized to execute and deliver the Rate Offer Letter Agreement, and to issue the Debentures, one or more of the Clerk and the Treasurer are hereby authorized to generally do all things and to execute all other documents and papers in the name of the Municipality in order to perform the terms and conditions that apply to the Municipality as set out in the Rate Offer Letter Agreement and to perform the Obligations of the Municipality under the Debentures, and the Treasurer is authorized to affix the Municipality’s municipal seal to any such documents and papers.

(b) The money realized in respect of the Debentures, including any premium, and any earnings derived from the investment of that money, after providing for the expenses related to the issue of the Debentures, if any, shall be apportioned and applied to the respective Capital Work and to no other purpose except as permitted by the Act.

7. This By-law shall come into force and take effect on the date it is passed.

Enacted and passed this 3<sup>rd</sup> day of June, A.D. 2019 as witnessed by the Seal of the Corporation and the hands of its proper Officers.

Bill Mauro

\_\_\_\_\_  
Mayor

John S. Hannam

\_\_\_\_\_  
City Clerk

<u>By-law Number</u>	<u>Description of Capital Work</u>	<u>Estimated Expenditures</u>	<u>Loan Amount</u>
(1)	(2)	(3)	(4)
034/2017	Municipal Other Infrastructure	\$12,541,450	\$ 12,000,000

**Infrastructure Ontario**

1 Dundas St. West, 20<sup>th</sup> floor  
Toronto, Ontario M5G 2L5  
Tel.: 416 -212-3451  
Fax: 416-263-5900



«LoanOfferDate»

VIA EMAIL

«FAClientLastName»

Dear «TreasurerContactName»,

**RATE OFFER LETTER AGREEMENT  
(WITH THE OILC DEBENTURE TERM SHEET)**

The undersigned hereby offers to purchase a debenture from [MUNICIPALITY FULL LEGAL NAME OR UPPER-TIER MUNICIPALITY FULL LEGAL NAME] (the "**Municipality**") as described in the attached an OILC Debenture Term Sheet outlining the term, interest rate and amount of the aforementioned debenture as well as a Repayment Schedule (the "**Debenture**"). As indicated in the attached documents, the Debenture will carry an interest rate of «LoanRate» % p.a. (compounded semi-annually), principal amount of \$«LoanPrincipal», term of «LoanTermYearsMonths» and with a closing date of «LoanAdvanceDate».

This offer to purchase is made subject to the following terms and conditions.

1. Your acceptance of these terms and conditions must be received by us by \_\_\_\_\_ on «LoanOfferDate».
2. Once the terms and conditions are accepted, OILC will email your debenture documents within 1-2 days and the debenture by-law (to be provided) should be passed by council on «LoanCouncilMeetingDt». If the terms and conditions are not accepted in accordance with this Rate Offer Letter Agreement, this Rate Offer Letter Agreement will be null and void.
3. All original signed and sealed debenture documents (including an external legal opinion) must be received by OILC on or before «LoanAdvanceDate» and will be held in escrow until the closing day.
4. OILC will review the original debenture documents and, provided that all documentation is in order, OILC will purchase the debenture on «LoanAdvanceDate». Your external legal counsel must contact



Bernadette Chung, Director, Legal Services, at [bernadette.chung@infrastructureontario.ca](mailto:bernadette.chung@infrastructureontario.ca) by 10 a.m. on the closing day to release the debenture documents from escrow. OILC must also receive any final documentation outstanding prior to 10 a.m. on the closing day. Should any required documentation fail to be delivered, this Rate Offer Letter Agreement will be null and void.

5. The Municipality hereby acknowledges that OILC is an institution to which the *Freedom of Information and Protection of Privacy Act* (Ontario) (“**FIPPA**”) applies and in the event of an access request under FIPPA for records in the control of OILC that may be in the possession of the Municipality and that relate to this Rate Offer Letter Agreement, the Municipality will co-operate in identifying, copying and returning such records to OILC. OILC agrees that if it collects or receives Personal Information (as such term is defined in FIPPA) in connection with this Rate Offer Letter Agreement it will only do so, and it will only use, disclose or destroy such information, in accordance with the provisions of FIPPA relating to Personal Information in the custody or control of OILC to which FIPPA applies.
6. The Municipality hereby acknowledges that the issue of the Debenture is subject to the Ontario government’s Management Board of Cabinet’s Open Data Directive, dated April, 2016, as amended from time to time.
7. The purchase price for the Debenture, shall be tendered to the Municipality by electronic transfer of funds to an account of the Municipality maintained with a deposit-taking institution, such account to be designated by the execution and delivery of a notice in writing to OILC in the form of the attached Schedule “A” to this Rate Offer Letter Agreement and the Municipality undertakes to notify OILC immediately in writing of any changes in its designated account for the purposes of such transfer (the “**Account**”).
8. Payments of principal and interest due on the Debenture shall be made by pre-authorized debit from the Account and the Municipality shall provide to OILC such other authorizations, voided cheques and other documentation as the deposit-taking institution and the rules of the Canadian Payments Association may require for such pre-authorized debits, and the Municipality undertakes to notify OILC immediately in writing of any changes in the Account for the purposes of pre-authorized debits.
9. OILC and the Municipality shall work together to ensure that OILC’s financing of the Capital Work(s) receives recognition and prominence through agreed upon communication activities. An example of such activity could include signage at each Capital Work site signifying Government of Ontario project financing.

10. OILC reserves the right to undertake its own communication activities in relation to OILC's financing of the Capital Work(s) at any time in its sole discretion and at its expense.
11. OILC reserves the right to audit compliance with this Rate Offer Letter Agreement at any time. The cost of any such audit shall be at OILC's or the Municipality's expense at OILC's sole discretion. The Municipality is required to keep any supporting documents required for any such audit for a minimum of seven (7) years after payment of the Obligations of the Municipality under the Debenture are paid to OILC in full.
12. No amendment, restatement, supplement, replacement, other modification or termination of any provision of the Rate Offer Letter Agreement is binding unless it is in writing and signed by each party.
13. Any failure of OILC to object to or take action with respect to a breach of this Rate Offer Letter Agreement shall not constitute a waiver of OILC's right to take action at a later date with respect to such breach. No course of conduct by OILC will give rise to any reasonable expectation which is in any way inconsistent with the terms and conditions of this Rate Offer Letter Agreement and OILC's rights hereunder.
14. This Rate Offer Letter Agreement is governed by, and shall be construed and interpreted in accordance with, the laws of the Province of Ontario and the laws of Canada applicable in the Province of Ontario.
15. The obligations of the Municipality contained in paragraphs 5, 6, 8, 9 and 11 hereof shall continue until the Obligations of the Municipality under the Debenture are paid to OILC in full, notwithstanding the termination of this Rate Offer Letter Agreement.

If the foregoing is acceptable to the Municipality, please sign and seal this Rate Offer Letter Agreement and the attached OILC Debenture Term Sheet, and fax them to the attention of Rose Yao, Senior Loan Officer at (416) 263-5900 or e-mail them to Rose Yao at [Rose.Yao@infrastructureontario.ca](mailto:Rose.Yao@infrastructureontario.ca) and mail the originals.

ONTARIO INFRASTRUCTURE AND LANDS CORPORATION

Komathie Padayachee  
Chief Accounting Officer  
Ontario Infrastructure and Lands Corporation (OILC)

ACCEPTANCE:

[MUNICIPALITY FULL LEGAL NAME OR UPPER-TIER MUNICIPALITY FULL  
LEGAL NAME]

per:

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Signatory Name, Signatory Title

per:

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Treasurer Name, Treasurer Title

We have the authority to bind the corporation

# OILC DEBENTURE TERM SHEET

«FAClientLastName»

Principal amount of the debenture	<b>\$«LoanPrincipal»</b> <hr/>
Term	<b>«LoanTermYearsMonths»</b> <hr/>
Type	<b>«LoanType»</b> <hr/>
Interest Rate	<b>«LoanRate»%</b> <hr/>
Closing Date	<b>«LoanAdvanceDate»</b> <hr/>

We confirm that these are the Terms for the Debenture to be issued by «FAClientLastName» to OILC.

«MayorContactTitle»

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«TreasurerContactTitle»

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Date

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**PLEASE EMAIL TO ROSE.YAO@INFRASTRUCTUREONTARIO.CA BY 3PM, IN ORDER TO CONFIRM YOUR ACCEPTANCE OF THIS OFFER.**

**SCHEDULE "A" TO RATE OFFER LETTER AGREEMENT  
PRE-AUTHORIZED DEBIT ("PAD") AND ACCOUNT FOR DEPOSIT**

**[MUNICIPALITY FULL LEGAL NAME OR UPPER-TIER MUNICIPALITY FULL  
LEGAL NAME]**

**(1) Account Holder Information**

Full Legal Name: \_\_\_\_\_

Exact account name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_

Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_ Phone #: \_\_\_\_\_

**(2) Financial Institution Information (Note: Please attach VOID cheque)**

**(i) Inflow of Deposits**

Name of Financial Institution: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_

Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_ Phone #: \_\_\_\_\_

Transit #: \_\_\_\_\_ Institution #: \_\_\_\_\_ Account #: \_\_\_\_\_

**(ii) Outflow of Pre-Authorized Debit**

Same as above

If different from above fill out banking information below

Name of Financial Institution: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_

Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_ Phone #: \_\_\_\_\_

Transit #: \_\_\_\_\_ Institution #: \_\_\_\_\_ Account #: \_\_\_\_\_

Sample of the numbering at the bottom of a cheque

001234	01234 - 001		111-222-3
↓	↗	↘	↓
Cheque #	Transit #	Institution #	Account #

Attach VOID Cheque Here:

Sample:

001

YOUR NAME  
123 ANY STREET  
YOUR TOWN, PROVINCE M4P 1V5

DATE 

Y	Y	Y	Y	M	M	D	D
Y	Y	Y	Y	M	M	D	D

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

100 DOLLARS

YOUR FINANCIAL INSTITUTION  
456 MAIN STREET  
YOUR TOWN, PROVINCE I1L 1L1

MEMO Transit/Branch #      Financial Institution #      Bank Account #

⑈00⑈ ⑆ 12345 ⑆ 678 ⑆ 123 456 7⑈

1. Purpose of Debits

Business PAD

2. Pre Notification of Amounts

**Fixed Amounts:** The Company will provide written notice of the amount to be debited and the date of the debit at least ten (10) calendar days before the date of the first debit and every time there is a change in the amount or payment date.

**Variable Amounts:** The Company will provide written notice of each amount to be debited and the date of the debit at least ten (10) calendar days before the date of each debit.

The Customer and Company hereby agree to waive the above pre notification requirements.

Authorized Signature of Customer:

\_\_\_\_\_  
[INSERT NAME]

Name:

Title:

Authorized Signature of Customer:

\_\_\_\_\_  
[INSERT NAME]

Name:

Title:

Authorized Signature of Company:

\_\_\_\_\_  
**ONTARIO INFRASTRUCTURE AND LANDS  
CORPORATION**

Name:

Title:

### 3. Rights of Dispute

The Customer has certain recourse rights if any debit does not comply with this Authorization. For example, the Customer has the right to receive reimbursement for any debit that is not authorized or is not consistent with this Authorization. To obtain more information on the Customer's recourse rights, the Customer may contact its financial institution or visit [www.cdnpay.ca](http://www.cdnpay.ca).

The Customer may dispute a debit under the following conditions: (i) the debit was not drawn in accordance with this Authorization; or (ii) amounts were drawn after this Authorization was revoked or cancelled in accordance with paragraph 4 below.

In order to be reimbursed, the Customer must complete a declaration form / reimbursement claim, in the form provided by the Bank, at the above indicated branch of the Bank up to and including ten (10) business days after the date on which the debit in dispute was posted to the Customer's account.

The Customer acknowledges that disputes after the above noted time limitations are matters to be resolved solely between the Company and Customer.

### 4. Terms of Authorization to Debit the Above Account

The Customer authorizes the Company to debit the above account(s) for all payments of principal, interest and other amounts payable to the Company from time to time in respect of the Customer's indebtedness to the Company in accordance with the terms of the rate offer agreement between the Company and the Customer dated as **[INSERT DATE]** (the "**Rate Offer Agreement**").



The Customer authorizes the Company to debit the above account(s) for amounts payable to the Company if the Customer fails to provide written notice to the Company of any change to the terms of a Debenture at least five (5) Business Days prior to the date the Company is scheduled to set the interest rate for a Debenture, as defined in the Rate Offer Agreement.

The Bank is not required to verify that any debits drawn by the Company are in accordance with this Authorization or any agreement made between the Customer and the Company.

This Authorization is to remain in effect and may not be revoked or cancelled until the Company has received written notification from the Customer of its change or cancellation in accordance with this Authorization. This Authorization may only be revoked or cancelled by the Customer upon thirty (30) days' written notice to the Company and provided that the Customer designates alternative account(s) and delivers new pre-authorized debit agreement(s) in respect of the new account(s) for purposes of effecting debits of the Customer's obligations under the Rate Offer Agreement. The Customer may obtain a sample cancellation form, or more information on the right to cancel a PAD Agreement by visiting [www.cdnpay.ca](http://www.cdnpay.ca).

This Authorization applies only to a method of payment and cancellation of this Authorization does not mean that the Customer's contractual obligations to the Company are ended, and nor does this Authorization otherwise modify or detract from any of the Customer's obligations to the Company.

The Customer will notify the Company promptly in writing if there is any change in the above account information. The Customer may contact the Company in accordance with notification provisions set forth in the Rate Offer Agreement.

The Customer consents to the disclosure of any personal information that may be contained in this Authorization to the Bank at which the Company maintains its account to be credited with the debits as far as any such disclosure of personal information is related to and necessary for the proper application of the Rules of the Canadian Payments Association.

Any delivery of this Authorization to the Company constitutes delivery by the Customer to the Bank. It is warranted by the Customer that all persons whose signatures are required to sign on the above account have signed this Authorization. The Customer acknowledges receipt of a signed copy of this Authorization.

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Signature(s) or Authorized Signature(s) of Account Holder(s) (Date)

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Signature(s) or Authorized Signature(s) of Account Holder(s) (Date)



# Memorandum

Corporate By-law Number BL 64/2019

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**TO:** Office of the City Clerk **FILE:**

**FROM:** Kathleen Cannon  
Corporate Services & Long Term Care - Revenue

**DATE:** 05/27/2019

**SUBJECT:** BL 64/2019 - A By-law to provide for the final levy of taxes for 2019

**MEETING DATE:** City Council - 06/03/2019 (mm/dd/yyyy)

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**By-law Description:** A By-law to establish tax ratios, optional property classes, tax policy decisions and provide for the final levy of taxes for 2019.

**Authorization:** Report No. R 91/2019 (Revenue) - Committee of the Whole - May 27, 2019

**By-law Explanation:** The purpose of this by-law is to establish tax ratios, optional property classes, tax policy decisions and to provide for the final levy of taxes for 2019 and for the collection of the said taxes.

**Schedules and Attachments:**

TAX RATE BY-LAW 2019 - SCHEDULE A

**Amended/Repealed By-law Number(s):**



THE CORPORATION OF THE CITY OF THUNDER BAY  
BY-LAW NUMBER BL 64/2019

A By-law to establish tax ratios, optional property classes, tax policy decisions and provide for the final levy of taxes for 2019.

Recitals

1. The Council of The Corporation of the City of Thunder Bay, (the “Corporation”) has passed pursuant to Section 317 of the Municipal Act, 2001, By-law Number 001-2019, being a by-law to provide for an interim tax levy and to provide for the payment of taxes levied and to be levied during the year 2019.
2. The Council of the Corporation has passed By-law 277-1990 respecting penalties for the non-payment of taxes and By-law 276-1990 respecting interest on tax arrears.
3. Various urban service areas and special service areas within the City have been designated by by-laws enacted pursuant to the Municipal Act, 2001, S.O. 2001 c.25 as amended.
4. The Corporation is required to establish tax ratios pursuant to Section 308 of the Municipal Act, 2001, S.O. 2001 c.25, as amended.
5. Tax ratios determine the relative amount of taxation to be borne by each property class.
6. Ontario Regulation 282/98, as amended prescribes the Large Industrial property class as an optional property class, which property class consists of the following land that would otherwise be in the Industrial property class:
  - a) A parcel or portion of a parcel of land that is occupied by the same single occupant, if the total exterior measured area of the building or buildings that are occupied by that occupant is greater than 125,000 square feet.
  - b) Land, the assessed value of which is greater than the total assessed value of all other land in the municipality that has passed the by-law that is in the industrial property class or that, but for this section, would otherwise be in the industrial property class.
7. The Council of the Corporation may, in accordance with Section 314(1) of the Municipal Act, 2001:
  - (a) establish two or three bands of assessment of property for the purposes of facilitating graduated tax rates for any one or more of the property classes included in the Commercial classes or the Industrial classes; and
  - (b) set the ratios that the tax rates for each band must bear to each other.

Section 314(4) of the Municipal Act, 2001 provides that instead of setting a single tax rate for a property class for which bands are established, a municipality shall set a separate tax rate for

each band in accordance with the ratios set under clause (1) (b) of Section 314 of the Municipal Act, 2001.

8. (a) Section 313(1) provides that the tax rates that would otherwise be levied for municipal purposes for the subclasses prescribed under subsection 8(1) of the Assessment Act shall be reduced in accordance with rules described in paragraph 2, 3, 4, or 5 of section 313(1) of the Municipal Act, 2001

(b) Section 313(1.1) of the Municipal Act, 2001 provides for the application of a single percentage that falls within a range of not less than 30 per cent and not more than 35 per cent instead of the percentage described in paragraph 2, 3, 4, or 5 of section 313(1) of the Municipal Act, 2001.

9. The Council of the Corporation may, in accordance with section 286 of the Municipal Act 2001, S.O. 2001 c. 25 as amended, delegate all of the powers and duties of the Treasurer with respect to tax collection.

10. The assessment in each property class includes assessments on the assessment roll as returned for the 2019 taxation year for the City of Thunder Bay pursuant to section 312 of the Municipal Act, 2001.

11. It is advisable and expedient to confirm the penalty charges on overdue taxes as provided for in By-law 277-1990.

ACCORDINGLY, THE COUNCIL OF THE CORPORATION OF THE CITY OF THUNDER BAY ENACTS AS FOLLOWS:

1. In this by-law:

- a) “Corporation” means The Corporation of the City of Thunder Bay;
- b) “garbage” means the collection, removal and disposal of ashes, garbage and other refuse;
- c) “sewage and drainage” means the collection and disposal of sewage and land drainage.

2. The Council of the Corporation has opted to have the Large Industrial optional property class apply within the Corporation pursuant to Section 7 of the Assessment Act, R.S.O. 1990 and Part II of O. Reg. 282/98, as amended.

3. That for the taxation year 2019, the property classes that will apply and applicable tax ratios are as follows:

<b>Property Class</b>	<b>Tax Ratios</b>
Residential	1.000000
New Multi-Residential	1.000000
Multi-Residential	2.285000
Commercial	2.115246

Industrial	2.415148
Large Industrial	3.170000
Landfill	2.583329
Pipeline	2.768387
Farm	0.250000
Managed Forests	0.250000;

4. There shall be two bands of assessment for the Large Industrial property class as set out below in Column 1, with portions of assessed values for each such band as set out below in Column II, and ratios consisting of the tax rate of one band as it relates to the tax rate of the other band as set out below in Column III:

<u>Column I</u>	<u>Column II</u>	<u>Column III</u>
(Band)	(Portion of Assessed Value)	(Ratios)
Band 1	Less than or equal to \$18,500,000	0.81
Band 2	Greater than \$18,500,000	1.00

5. That the tax reduction for:

- a) the vacant land and excess land subclasses in the commercial property class is 30%;
- b) the vacant land and excess land subclasses in the industrial property class is 30%;
- c) the excess land subclass in the large industrial property class is 30%;

6. Inclusive of the taxes levied by By-law Number 001-2019 of the Corporation, there shall be levied and collected on all assessment in each property class rateable for local municipal purposes within the limits of the City of Thunder Bay, those rates more particularly set forth in Schedule "A" attached to this By-law in the manner set forth in the said Schedule "A".

7. Subject to the provisions of By-law Number 001-2019, the said taxes and all local assessments, sewer rents and rates and other rents or rates payable as taxes for the year 2019 (hereinafter collectively referred to as "taxes") shall be payable into the office of the Treasurer of the Corporation in two equal installments and shall be paid on the 7<sup>th</sup> day of August, 2019 and the 3<sup>rd</sup> day of October, 2019, provided that nothing herein shall affect the provisions of By-law Number 001-2019 as to the payment of the interim levy.

8. It is hereby confirmed that a penalty of One and One-Quarter (1.25%) per cent of the whole or of any portion of the installment referred to in section 7 hereof remaining unpaid after the same shall have become due and payable on the first day of default and on the first day of

each calendar month thereafter in which default continues, but not after December 31, 2019, and such penalty shall be forthwith collected by the Treasurer.

9. Any taxes levied during the year 2019, pursuant to the provisions of section 33 and 34 of the Assessment Act, R.S.O. 1990, as amended, shall become due and payable in the following manner:

- a) If the date of demand for payment of such taxes is prior to the 12<sup>th</sup> day of September, 2019, such taxes shall be collected in full on the 3<sup>rd</sup> day of October, 2019.
- b) If the date of demand for payment of such taxes is the 12<sup>th</sup> day of September, 2019, or subsequent thereto, but prior to the 20<sup>th</sup> day of October, 2019, such taxes shall be collected in full on the 12<sup>th</sup> day of November, 2019.
- c) If the date of demand for payment of such taxes is the 20<sup>th</sup> day of October, 2019, or subsequent thereto, but prior to the 22<sup>nd</sup> day of November, 2019, such taxes shall be collected in full on the 13<sup>th</sup> day of December, 2019.
- d) If the date of demand for payment of such taxes is the 22<sup>nd</sup> day of November, 2019 or subsequent thereto, but prior to the 29<sup>th</sup> day of November, 2019, such taxes shall be collected in full on the 19<sup>th</sup> day of December, 2019.
- e) If the date of demand for payment of such taxes is the 29<sup>th</sup> day of November, 2019 or subsequent thereto, up to and including the 31<sup>st</sup> day of December, 2019, such taxes shall be collected in full on the 22<sup>nd</sup> day of January, 2020.
- f) All such taxes to be collected pursuant to the provisions of the said sections 33 and 34 of the *Assessment Act, R.S.O. 1990*, as amended, shall be subject to the penalties set out in section 8 hereof.

10. The Treasurer is hereby authorized to mail or cause to be mailed the notices of taxes due to the addresses of the residence or the place of business of the person to whom such notice is required to be given.

11. The provisions of this by-law shall be in force and extend and be applicable to the payment of taxes by tenants of lands owned by the Crown or in which the Crown has an interest.

12. The duties and powers of the Treasurer with respect to tax collection are hereby delegated to the Director-Revenue.

13. Nothing in this By-law shall exempt the person failing to pay the said taxes or any installment thereof as hereinbefore provided from all of the provisions of the *Municipal Act, 2001* regarding the collection of taxes in arrears and nothing herein shall be deemed to restrict any powers of the Treasurer to collect the said taxes or any installment or portion thereof in arrears.

14. This by-law shall come into force and take effect upon the date it is passed.

Enacted and passed this 3rd day of June, A.D. 2019 as witnessed by the Seal of the Corporation and the hands of its proper Officers.

Bill Mauro

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Mayor

John S. Hannam

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City Clerk

**City of Thunder Bay  
2019 Tax Rates Summary**

	Residential	New Multi-Residential	Multi-Residential	Commercial			Industrial			Large Industrial						Landfill	Pipelines	Farm	Managed Forests
				Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Vacant Land	Occupied			Excess Land						
										No Band	Low Band 81%	High Band 100%	No Band	Low Band 81%	High Band 100%				
<b>Tax Ratio</b>	1.000000	1.000000	2.285000	2.115246			2.415148				3.170000					2.583329	2.768387	0.250000	0.250000
<b>Education</b>	0.00161000	0.00161000	0.00161000	0.01030000	0.00875500	0.00875500	0.01030000	0.00875500	0.00875500	0.01030000	0.00947810	0.01170135	0.00875500	0.00805638	0.00994615	0.01030000	0.01030000	0.00040250	0.00040250
<b>General</b>	0.01246043	0.01246043	0.02829694	0.02627581	0.01839307	0.01839307	0.03000122	0.02100086	0.02100086	0.03937807	0.03623372	0.04473299	0.02756465	0.02536360	0.03131310	0.03218939	0.03449530	0.00311511	0.00311511
<b>Garbage</b>	0.00044972	0.00044972	0.00102761	0.00095127	0.00066589	0.00066589	0.00108614	0.00076030	0.00076030	0.00142561	0.00131177	0.00161948	0.00099793	0.00091824	0.00113363	0.00116177	0.00124500	0.00011243	0.00011243
<b>PubTrans</b>	0.00096548	0.00096548	0.00220612	0.00204223	0.00142956	0.00142956	0.00233178	0.00163224	0.00163224	0.00306057	0.00281618	0.00347677	0.00214240	0.00197133	0.00243374	0.00249415	0.00267282	0.00024137	0.00024137
<b>SewDrain</b>	0.00020220	0.00020220	0.00046203	0.00042770	0.00029939	0.00029939	0.00048834	0.00034184	0.00034184	0.00064097	0.00064097	0.00079132	0.00044868	0.00044868	0.00055392	0.00052235	0.00055977	0.00005055	0.00005055
<b>Street Lighting</b>	0.00029701	0.00029701	0.00067867	0.00062825	0.00043977	0.00043977	0.00071732	0.00050213	0.00050213	0.00094152	0.00086634	0.00106955	0.00065907	0.00060644	0.00074869	0.00076727	0.00082224	0.00007425	0.00007425
<b>Total Full Service 2019</b>	0.01598484	0.01598484	0.03428137	0.04062526	0.02998268	0.02998268	0.04492480	0.03299237	0.03299237	0.05574674	0.05134708	0.06339146	0.04056773	0.03736467	0.04612923	0.04743493	0.05009513	0.00399621	0.00399621

A special charge sufficient to provide the sum of \$81,500 shall be levied upon commercial and industrial assessment in the area designated as The Waterfront District Business Improvement Area pursuant to By-law 390-1981, provided that no property shall be charged less than \$10 nor more than \$250 for each \$10,000 or fraction thereof so levied.

A special charge sufficient to provide the sum of \$60,000 shall be levied upon commercial and industrial assessment in the area designated as The Victoria Avenue Business Improvement Area pursuant to By-law 79-1984, provided that no property shall be charged less than \$10 nor more than \$300 for each \$10,000 or fraction thereof so levied.