



Corporation of the Municipality of Temagami

**Memo No.**  
2020-M-037

**Memorandum to Council**

**Subject:** Taxation Ratios

**Agenda Date:** May 14, 2020

**Attachments:**

**RECOMMENDATION**

BE IT RESOLVED THAT Council receive the report on taxation ratios.

**INFORMATION**

Annually, Municipalities in Ontario are to set Taxation Ratios for the various tax classes. Historically, the Municipality of Temagami has set these ratios to be revenue neutral and have relied on the services of the Ontario Property Taxation Assistance (OPTA) to perform the required calculations. There are certain taxation ratios that are legislated being Residential be set at 1.000000 and Managed Forest and Farmland Classes be set at 0.250000. According to the information received from OPTA, the taxation ratios for 2020 using a revenue neutral calculation are:

Residential	1.000000
Multi-Residential	2.105908
Commercial	1.228837
Industrial	0.849974
Landfill	1.100000
Pipeline	0.968707
Farmland	0.250000
Managed Forest	0.250000

In the Vacant and the Vacant/Excess Classes under the Commercial and Industrial classifications, the Municipal Act, 2001, as amended in section 313 provides for reductions of 30% and 35% respectively.

A By-Law has been prepared to approve the taxation ratios for 2020 and will be presented for consideration later in this meeting.

**Respectfully Submitted:**  
**Craig Davidson**  
**Treasurer/Administrator**