

## PAYMENT METHODS

### PRE-AUTHORIZED TAX PAYMENT PLAN

The City of North Bay offers three convenient pre-authorized payment plan options:

- #1. 11 month plan:** annual taxes owing are withdrawn over 11 months, from January to November.
- #2. Installment Plan:** annual taxes owing are withdrawn twice per year on the installment due dates.  
**Note: plan options #1 and #2 are available to those ratepayers with no outstanding tax arrears.**
- #3. Arrears Plan:** 12 monthly withdrawals - subject to penalty and interest on any balance outstanding

Withdrawal dates are either on the 1st or the 15th of the month for Options 1 & 3.

### BY MAIL

Please attach your cheque to the payment stub provided when mailing your payment. Should you require a receipt, please return your entire tax bill with your cheque.

### AT FINANCIAL INSTITUTIONS

Payments can be made at most financial institutions up to and including the due date. The financial institution may apply a service charge.

### AT CITY HALL

Tax bills can be paid at the cashier counter located on the main floor of City Hall. To avoid line-ups, there is a payment box near the cashier counter and an outside payment slot located to the left of the front doors of City Hall.

### INTERNET BANKING

Payments can be made using personal online internet banking. Your fifteen (15) digit roll number is required. The financial institution may apply a service charge.

### USING INTERAC

Tax bills can be paid by using INTERAC services available at the cashier counter located on the main floor of City Hall.

### LATE CHARGES

Penalty and interest is charged on overdue taxes at the rate of 1.25% per month (15% per year) as authorized by Section 345 of the Municipal Act. These charges are added to overdue accounts on the 1st day of default and on the 1st of each month thereafter. To avoid penalty/interest charges, please ensure that your payment is received by the due date.



## NAVIGATING THE CITY'S WEB SITE

Information and application forms for the following noted programs are available by visiting the City's website at:

[www.cityofnorthbay.ca/cityhall/services/forms.asp](http://www.cityofnorthbay.ca/cityhall/services/forms.asp)

The website is arranged by City Department. Scroll down to **Financial Services** where you will find the appropriate information and forms.

### TAX CANCELLATION, REDUCTION OR REFUNDS

Section 357/358 of the Municipal Act provides Council with the authority to cancel, reduce or refund taxes under specific circumstances upon application by the ratepayer. All applications are reviewed by the **Municipal Property Assessment Corporation (MPAC)** and their recommendations are presented to Council for approval. Application forms and additional information are available at the Tax Department or on the City's website at:

[www.cityofnorthbay.ca/cityhall/services/forms.asp](http://www.cityofnorthbay.ca/cityhall/services/forms.asp)  
Application for Cancellation, Reduction or Refund of Taxes

### TAX DEFERRAL PROGRAM

The City of North Bay's Tax Deferral Program provides relief of taxes due to financial hardship to low-income seniors and low-income persons with disabilities who own property in the residential tax class. Under the Program, tax increases of more than \$100.00 can be deferred, penalty/interest free, until the property changes ownership or the property owner(s) are deceased. The deferred taxes become due and payable at that time. Application forms and information on eligibility requirements are available at the Tax Department or on the City's website at:

[www.cityofnorthbay.ca/cityhall/services/forms.asp](http://www.cityofnorthbay.ca/cityhall/services/forms.asp)

Application for property tax deferral for low income seniors or low income persons with disabilities

### PRE-AUTHORIZED TAX PAYMENT PLAN

Application forms are available at the Tax Department or on the City's website at:

[www.cityofnorthbay.ca/cityhall/services/forms.asp](http://www.cityofnorthbay.ca/cityhall/services/forms.asp)

Preauthorized Tax Payment Plan Application

### VACANCY TAX REBATE PROGRAM

The City of North Bay's Vacancy Rebate Program provides tax rebates for vacancies in buildings in the Commercial and/or Industrial property classes. Each year properties will appear on the assessment roll as fully occupied. The onus rests with the property owner to make application to the City of North Bay for vacancies experienced in their buildings throughout the year. The building or portion of building must be vacant for at least 90 consecutive days. Application forms and information on eligibility requirements are available at the Tax Department or on the City's web site:

[www.cityofnorthbay.ca/cityhall/services/forms.asp](http://www.cityofnorthbay.ca/cityhall/services/forms.asp)

Application for Vacancy Tax Rebate

### NAME/MAILING CHANGES TO TAX ACCOUNTS

The City of North Bay does not have the legal authority to amend the assessment roll without authorization from the **Municipal Property Assessment Corporation (MPAC)**. Legal documentation for changes/additions/deletions of names must be forwarded to **MPAC**.

Mailing address change forms are available at the City Hall Tax Department or on the City's website at:

[www.cityofnorthbay.ca/cityhall/services/forms.asp](http://www.cityofnorthbay.ca/cityhall/services/forms.asp)

Mailing Address Change Form

### TAX RECEIPTS

Please retain your final tax bill for income tax purposes. Official written tax receipts are \$20.00 per year per account. Official tax receipt forms are available at City Hall Tax Department or on the City's website at:

[www.cityofnorthbay.ca/cityhall/services/forms.asp](http://www.cityofnorthbay.ca/cityhall/services/forms.asp)

Official Receipt Request

### TAX REBATES FOR ELIGIBLE CHARITIES

The City of North Bay's Tax Rebate Program for Eligible Charities provides relief of taxes paid on certain property owned or occupied by registered charities. Application forms and information on eligibility requirements are available at the Tax Department or on the City's website at:

[www.cityofnorthbay.ca/cityhall/services/forms.asp](http://www.cityofnorthbay.ca/cityhall/services/forms.asp)

Charity Rebate Application Form and Checklist

## OTHER TAX INFORMATION

### USER FEES AS OF JANUARY 1, 2008 BYLAW# 2007-115

- \$55.00** - Tax/Water Certificates per property
- \$35.00** - returned payments / per item
- \$40.00** - water arrears transfer to tax account / per transfer
- \$20.00** - official tax receipts - per account per year
- \$20.00** - research on tax information per account per year
- \$ 7.00** - for printed copy of tax/property information per property.

### OMITTED OR SUPPLEMENTARY ASSESSMENT

Tax bills are issued following receipt of omitted and supplementary assessment rolls from the **Municipal Property Assessment Corporation** primarily for new construction, additions or renovations and assessments that were omitted from the assessment roll. Omitted and supplementary tax bills are in addition to your regular tax bills.

### RELEASE OF INFORMATION

The Municipal Freedom of Information and Protection of Privacy Act prevents the City of North Bay from releasing verbal tax and water information. The information is available in print to the property owner only. Proof of identification is required.

### ASSESSMENT APPEAL UPDATE

In the event that you have filed an assessment appeal or a request for reconsideration...

the City of North Bay must await notification by the **Assessment Review Board** or the **Municipal Property Assessment Corporation** before your appeal can be processed.

### EDUCATION TAX RATE

The Province of Ontario, not the local school boards, sets the **Education Tax Rate**. The City of North Bay collects and remits these funds to the appropriate school boards.



The Corporation of the  
City of North Bay

200 McIntyre St. East  
P.O. Box 360  
North Bay, Ontario  
Canada P1B 8H8

Tel: (705) 474-0400

# 2008 PROPERTY TAX INFORMATION

**MAYOR**  
Vic Fedeli

### CITY COUNCIL

Peter Chirico  
Mike Anthony  
Judy Koziol  
Sarah Campbell  
Dave Mendicino  
Mac Bain  
Chris Mayne  
Daryl Vaillancourt  
Tom Graham  
Tanya Vrebosch-Merry

**City Hall Office Hours** are  
8:30 a.m. to 4:30 p.m.  
Monday to Friday

**For further information** on  
any tax issue contact:  
City Hall Tax Department at  
**Tel: (705) 474-0400**  
**Fax: (705) 495-2378**  
[www.cityofnorthbay.ca](http://www.cityofnorthbay.ca)

# How your property tax bill is calculated

## Property owners pay property taxes based on:

Property's current value assessment as at January 1st, 2005

2008 Municipal & Education Tax Rates

## Property's Current Value Assessment:

Properties are assessed by the **Municipal Property Assessment Corporation (MPAC)** Northgate Square, 1500 Fisher St., Suite 205 North Bay P1B 2H3.

Should you have any questions regarding your property's assessed value, please call **MPAC** toll free at 1-866-296-6722 or on-line at [www.mpac.ca](http://www.mpac.ca).

## 2008 Municipal & Education Tax Rates

Property Classes	General Rate (1)	Rail Lands Rate (2)	Total Municipal Rate =(1+2)	Education Rate (3)	Total Tax Rate =(1+2+3)
Residential	0.015164	0.000354	0.015518	0.00264000	0.01815800
Multi-Residential	0.033443	0.000781	0.034224	0.00264000	0.03686400
Commercial-Occupied	0.028542	0.000666	0.029208	0.02237236	0.05158036
Commercial-Vacant Land	0.019979	0.000467	0.020446	0.01566065	0.03610665
Industrial-Full -Occupied	0.021230	0.000496	0.021726	0.01859127	0.04031727
Industrial-Vacant Land	0.014861	0.000347	0.015208	0.01301389	0.02822189
Pipeline	0.017675	0.000413	0.018088	0.01289792	0.03098592
Farmlands	0.002275	0.000053	0.002328	0.00066000	0.00298800
Managed Forests	0.003791	0.000089	0.003880	0.00066000	0.00454000

## Downtown Improvement Area Rates

Commercial Tenanted	0.005017	0.005017
Commercial Unit	0.003513	0.003513
Industrial Tenanted	0.004666	0.004666

## To calculate the 2008 property taxes on a residential property with a current value assessment as at January 1, 2005 of \$100,000:

$$\left( \begin{array}{c} \text{current value} \\ \text{assessment} \end{array} \times \begin{array}{c} \text{total tax} \\ \text{rate} \end{array} \right) = \begin{array}{c} \text{property taxes} \\ \text{due for the year} \end{array}$$

$$\left( \$100,000 \times .018158 \right) = \$1,815.80$$

## Please note the following schedules to your tax bill...

Schedule 2 ...explanation of tax changes (residential rate payer)

Schedule 3 ...explanation of property tax calculations (non-residential rate payer)

**These schedules will help explain the changes to your tax bill.**

## Municipal Tax Dollars Used to Subsidize Provincial Health and Social Services Programs

Did you know that, according to the **Association of Municipalities of Ontario**, municipal governments in Ontario are required to subsidize the provincial treasury to the tune of more than \$3 billion a year.

Ontario is the only province in Canada where municipal property taxes are used to subsidize **provincial health and social services programs**, like: welfare and employment services, disability benefits, drug benefits, social housing, child care, homes for the aged, public health and ambulance services.

For 2008, **\$13 million** or **20%** of your tax dollars will be spent subsidizing these provincial programs.

Provincial Program	North Bay subsidy to Province in \$millions
Social Assistance	\$4.5
Senior Services	\$2.2
Ambulance	\$2.0
Social Housing	\$1.7
Public Health	\$1.4
Hospital	\$1.0
Child Care	\$0.2
<b>Total</b>	<b>\$13.0</b>

### \*\* Note:

In August 2007, the province announced its intention to assume **100%** of the cost of the Ontario Disability Support Program over 4 years. Starting in 2008, the cost of Ontario drug benefits will be assumed by the province. As a result of this provincial uploading initiative, the City's share of social assistance cost was reduced by **1.3 million** in 2008.

**\*\* Your \$ share to subsidize provincial health and social services is noted on your tax bill \*\***

## Continued protection for property tax payers

The Municipal Act requires municipalities to limit property tax increases for the commercial, industrial and multi-residential tax classes.

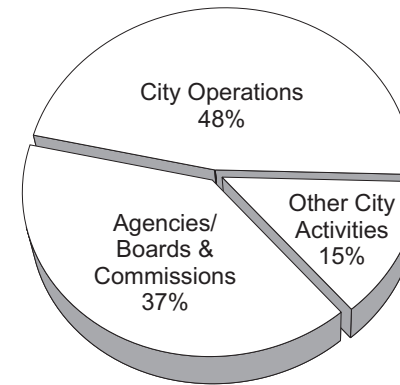
For additional information regarding the capping program and the Council of the City of North Bay's 2006 Tax Policy decisions, please contact the **Manager of Revenues and Taxation** at (705) 474-0626 ext.127.

## Rail Lands Tax Levy

In 2004, Council established a 10 year **Rail Lands Tax Levy** so that each taxpayer can identify the portion of their tax bill that will be used to pay debt service costs for the CP Rail Lands purchase. **For 2008**, debt service costs for the **CP Rail Lands** total **\$1,436,396**.

**This is not an additional levy, but instead a breakdown of the overall tax levy.**

## For 2008 the City will spend over \$103 Million on:



### \*\* 63 cents of every \$1 Spent is on activities that City Council has direct control over:

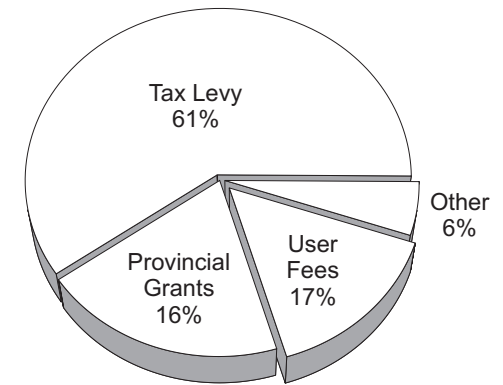
- 10 cents** is spent on fire services, responding to over 1,600 calls
- 7 cents** is spent on paying down the City's long term debt
- 7 cents** is spent on administrative services such as legal, council support, financial, human resources, computer systems
- 6 cents** is spent on maintaining the City's 350kms of roadways and 117kms of sidewalks
- 6 cents** is spent on operating and maintaining the City's 60 parks, 3 arenas, the marina and providing other recreational programs
- 6 cents** is spent on providing public transit service for over 2.5 million rides
- 6 cents** is spent on funding long term capital projects eliminating the need to issue debt
- 4 cents** is spent on the collection and disposal of over 45,000 tonnes of garbage
- 4 cents** is spent on operating and maintaining the City's fleet of over 300 vehicles and equipment
- 4 cents** is spent on other City services
- 2 cents** is spent on economic development services, planning activities and building department services
- 1 cent** is spent on collecting fine revenues for over 16,000 traffic and other provincial acts violations

### \*\* 37 cents of every \$1 Spent is on activities of the Local Agencies, Boards & Commissions:

- 15 cents** is spent on social assistance and social housing
- 14 cents** is spent on police protection and police services
- 2 cents** is spent on the City's share of ambulance services
- 2 cents** is spent on providing a public library
- 2 cents** is spent on providing assistance to the aged
- 1 cent** is spent on the City's share of public health services
- 1 cent** is spent on other local agencies, boards, commissions

**\*\* Note ... Analysis based on City's total gross expenditures**

## For 2008 the City will generate over \$103 million from:



### \*\* The City will generate over \$17 million from user Fees and Other Revenues:

- over 2.5 million public transit riders will generate over **\$3.2 million**
- disposal of over 35 million tonnes of garbage at the city landfill will generate over **\$2.0 million**
- interest, penalties and short term investment revenues will generate over **\$1.9 million**.
- finest collected for over 14,000 traffic and other provincial acts violations will generate over **\$1.6 million**
- miscellaneous tax revenues will generate over **\$1.6 million**
- use of city arenas for hockey leagues, tournaments and other events will generate over **\$1.2 million**
- eleven parking lots, on street pay and display machines and parking meters will generate over **\$1.0 million**
- the value of new construction, home and business renovations is expected to top \$65 million and will generate over **\$0.7 million**
- sales of over 3 million tonnes of recyclable items collected through the blue box program will generate over **\$0.3 million**
- issuances of over 600 lottery licenses for bingos, nevedas and other games of chance will generate over **\$0.2 million**

### The City will generate over \$6 Million from Internal Revenues:

- operating departments use of City's fleet of over 300 vehicles & equipment will generate **\$3.5 million**
- internal corporate overhead charges will generate over **\$1.5 million**
- use of City reserves and charges to capital projects will generate over **\$1.2 million**.

**For Further Information:**  
Contact Financial Services at 474-0626 ext. 260