

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

**BY-LAW #16-2018**

Being a by-law to set Tax Ratios for Municipal Purposes  
for the year 2018

**WHEREAS** it is necessary for the Council of the Township of Armour, pursuant to the Municipal Act, Section 308, to establish the tax ratios for 2018 for the Township of Armour;

**AND WHEREAS** the tax ratios determine the relative amount of taxation to be borne by each property class;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance under the Assessment Act and Regulations thereto;

**NOW THEREFORE** the Council of The Municipal Corporation of the Township of Armour hereby enacts as follows:

1. For the taxation year 2018, the tax ratio for property in:
  - (a) The residential/farm property class is 1.000000
  - (b) The multi-residential property class is 1.024655
  - (c) The new multi-residential property class is 1.024655
  - (d) The commercial occupied property class is 1.043532
  - (e) The commercial vacant units property class is 0.730472
  - (f) The commercial vacant land property class is 0.730472
  - (g) The industrial occupied property class is 1.011158
  - (h) The industrial vacant units property class is 0.657253
  - (i) The industrial vacant land property class is 0.657253
  - (j) The landfill property class is 1.043532
  - (k) The pipelines property class is 0.754843
  - (l) The farmlands property class is 0.250000
  - (m) The managed forest property class is 0.250000
2. For the purpose of this By-law:
  - (a) The commercial property class includes all commercial office property, shopping centre property, parking lot property and new construction;
  - (b) The industrial property class includes all large industrial property and new construction.
3. This By-law shall come into force and take effect as of the date of passing.

Read in its entirety, approved,  
signed and the seal of the  
Corporation affixed thereto and  
finally passed in open Council this  
10<sup>th</sup> day of April, 2018.

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Robert MacPhail, Reeve

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John Theriault, Clerk