THE CORPORATION OF THE TOWNSHIP OF RAMARA BYLAW NO.

A BYLAW TO REPEAL AND REPLACE FEES AND CHARGES BYLAW 2024.88, AS AMENDED

WHEREAS Section 391 of the Municipal Act, 2001, authorizes a municipality to impose fees or charges on persons,

- (a) for services or activities provided or done by or on behalf of it;
- (b) for costs payable by it for services or activities provided or done by or on behalf of any other municipality or any local board; and
- (c) for the use of its property including property under its control. 2006, c. 32, Sched. A, s. 163 (1).

AND WHEREAS Council of the Township of Ramara passed Bylaw 2024.88 on December 9th, 2024 to impose fees or charges for the Township of Ramara;

AND WHEREAS the Council of the Corporation of the Township of Ramara wishes to repeal and replace Bylaw 2024.88.

NOW THEREFORE, the Council of the Corporation of the Township of Ramara hereby enacts as follows:

- That this Council does hereby impose the fees and charges set out in Schedules "A - G" attached to this Bylaw for the services or activities provided or done by or on behalf of the Corporation of the Township of Ramara (the "Township") set out in the said Schedules.
- All fees and charges payable under this Bylaw shall be paid by the unit measure as described in Schedules "A - G" and in time and manner described as listed in the said Schedules by the person who requests, or is the recipient of the said services or activities.
- 3. Fees and charges payable for emergency services on roadways/waterways and railways as listed in Schedule "F" attached to this Bylaw, charged to Township of Ramara residential residents, will be reduced by 50% of the calculated charge for a period of 30 days following the date of billing.
- 4. No charge shall be payable for emergency services on roadways/waterways and railways as listed in Schedule "F" attached to this Bylaw for incidents: a.Where the fire has been extinguished prior to the arrival of the Township Fire and Rescue Department;
 - b.Classified as a false alarm; and

- c.Where no services were provided; provided that in all cases, the emergency call was not initiated by the party(s) involved
- 5. Administration costs incurred by the Township shall be added to the fees and charges billed for emergency services on roadways/waterways and railways as listed in Schedule "F" attached to this Bylaw if the emergency was the result of a non-natural cause.
- 6. Interest charges shall be added to all fees and charges that are due and unpaid for a period of more than 30 days after the service or activity has been provided at the rate of 1.25 % per month commencing on the 31st day after the due date.
- 7. All costs incurred by the Township in order to collect any fees and charges that are due and unpaid shall be added to the fees and charges.
- 8. Harmonized Sales Tax (HST), if applicable, shall be added to the fees and charges.
- 9. All charges payable under this Bylaw including HST, interest and collection costs constitute a debt of the person or persons charged and if unpaid shall be added to the tax roll for any real property in the Township of Ramara owned by such person or persons and may be collected in like manner as municipal taxes.
- 10. Bylaw 2024.88 is hereby repealed.
- 11. The provisions of this Bylaw are severable such that if any provision of this Bylaw is struck down or found to be unenforceable, all other provisions of the Bylaw shallcontinue in full force and effect.
- 12. That Schedules "A G" attached hereto shall be and does form a part of this bylaw.
- 13. This Bylaw shall come into force and effect on April 28th, 2025.

BYLAW READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS DAY OF .

The Corporation of the Township of Ramara

	SERVICE/ITEM	FEE	UNIT MEASURE	PAYMENT DUE	AMENDED BY
	│ n Criteria & Drawings ship Maps	100	each	in advance	
	26"x28"	11	each	in advance	
	Official Plan Map	16	each	in advance	
	Ward Map	16	each	in advance	
	and David Adday				
Fire D	ept Road Atlas black and white	16	each	in advance	
	colour		each	in advance	
	ocioai e e e e e e e e e e e e e e e e e e e	12	Cuon	in advance	
Consu	ultant Prepared Reports/Studies				
	1 - 20 pages		each	in advance	
	21 - 40 pages		each	in advance	
	41 - 60 pages		each	in advance	
	61 - 80 pages		each	in advance	
	81 - 100 pages over 100 pages		each each	in advance	
	over 100 pages	10	each	in advance	
Comp	liance Letters Tax Certificates ** Building and Planning Compliance Letter Processing Planning Applications		each property ne Bylaw to establish a	in advance Tarriffs of Fees for	
Dhoto	copies				
FIIOLO	1-2 pages	No Fee		in advance	
	3 or more pages	minumum cost of 2.50 and 38 Cents per page		in advance	
		thereafter			
File Se	earches Routine Disclosure Requests	thereafter 8	for every 15 minutes taken to search and prepare records	immediately following provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing.	
File Se		thereafter 8	for every 15 minutes taken to search and prepare records	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required	
	Routine Disclosure Requests Freedom of Information Requests	thereafter 8 10	for every 15 minutes taken to search and prepare records	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following	
	Routine Disclosure Requests Freedom of Information Requests ng/Planning Property Records	thereafter 8 10 In accordance with MFIPPA	for every 15 minutes taken to search and prepare records	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following provision of service	
	Routine Disclosure Requests Freedom of Information Requests ng/Planning Property Records 1 to 60 pages	In accordance with MFIPPA	for every 15 minutes taken to search and prepare records	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following provision of service in advance	
	Routine Disclosure Requests Freedom of Information Requests ng/Planning Property Records	thereafter 8 10 In accordance with MFIPPA	for every 15 minutes taken to search and prepare records	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following provision of service	
Buildi	Routine Disclosure Requests Freedom of Information Requests ng/Planning Property Records 1 to 60 pages 61 to 80 pages over 80 pages	In accordance with MFIPPA	for every 15 minutes taken to search and prepare records	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following provision of service in advance in advance	
Buildi	Routine Disclosure Requests Freedom of Information Requests ng/Planning Property Records 1 to 60 pages 61 to 80 pages over 80 pages achine Public Use	In accordance with MFIPPA	for every 15 minutes taken to search and prepare records	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following provision of service in advance in advance in advance	
Buildi	Routine Disclosure Requests Freedom of Information Requests ng/Planning Property Records 1 to 60 pages 61 to 80 pages over 80 pages achine Public Use Local Call	In accordance with MFIPPA	for every 15 minutes taken to search and prepare records	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following provision of service in advance in advance	
Buildi	Routine Disclosure Requests Freedom of Information Requests ng/Planning Property Records 1 to 60 pages 61 to 80 pages over 80 pages achine Public Use	In accordance with MFIPPA 25 50 80	for every 15 minutes taken to search and prepare records	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following provision of service in advance in advance in advance in advance	
Buildii Fax M	Routine Disclosure Requests Freedom of Information Requests ng/Planning Property Records 1 to 60 pages 61 to 80 pages over 80 pages over 80 pages achine Public Use Local Call Long Distance	In accordance with MFIPPA 25 50 80	for every 15 minutes taken to search and prepare records per page first page each additional page	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following provision of service in advance	
Buildii Fax M	Routine Disclosure Requests Freedom of Information Requests ng/Planning Property Records 1 to 60 pages 61 to 80 pages over 80 pages achine Public Use Local Call	In accordance with MFIPPA 25 50 80	for every 15 minutes taken to search and prepare records per page first page	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following provision of service in advance in advance in advance in advance in advance in advance	
Buildi Fax M	Routine Disclosure Requests Freedom of Information Requests ng/Planning Property Records 1 to 60 pages 61 to 80 pages over 80 pages over 80 pages achine Public Use Local Call Long Distance	In accordance with MFIPPA 25 50 80 1 2.50	for every 15 minutes taken to search and prepare records per page first page each additional page	provision of service *Exception - if approximate value is over \$100, 50% of estimate is required prior to processing. immediately following provision of service in advance	

	HEDULE "A"			
GEN	NERAL FEES			
SERVICE/ITEM Tax Sale Administration Fees	FEE 500	UNIT MEASURE each property	PAYMENT DUE at time of registration	AMENDED BY
Duplicate Tax Receipt	10	each	in advance	
Tax History Searches (info no longer on computer		each year	in advance	
Swearing Affidavits	20	each document	in advance	
Encroachment Agreements Refundable deposit for legal fees	1100	anch agraement	in advance	
Annual fee for duration of agreement		each agreement annually		
Affilial fee for duration of agreement	100	arriually	January 1 each year	
Fence Viewing (Completed by a By-law Officer)	170	each meeting	immediately following provision of service	
each subsequent meeting	65.00 plus costs	each call	immediately following provision of service	
		<u> </u>		
Pound Keeper Attendance	65.00 plus costs	each call	immediately folloiwng provision of service	
Canine Impound Fees				
Boarding Fees - 2nd and subsequent	25	per day/per dog	in advance	
impounds in same year				
Hygiene Required		each dog	in advance	
Adoption - with vacinations		each dog	in advance	
Adoption - without vacinations Surrender of Dog	50.00 plus all outstanding fees		in advance in advance	
Impound Fee		each dog	in advance	
Transportation Fee		each dog	in advance	
Transportation rec	10	Cacifuog	iii advance	
Veterinary Care - when necessary	Actual cost of veterinary services	′	in advance	
LCPW Wristbands				
Residents of Lagoon City (must pay levy) are entitled to 4 wristbands per household *Refer to Wristband Policy for details		4 for each household	in advance	
Replacement fee upon return of broken or damaged wristband		each	in advance	
Replacement fee for lost or stolen wristbands	20	each	in advance	
Lagoon City Shorewalls				
Permit for repair or replacement	75	each property	in advance	
Appeals under the Shorewall Bylaw		each property *Successful appeals will be refunded 50% of the fee	in advance	
Township Inspection Fee	50	each property, each inspection	in advance	
Inspection Fee by Township Engineer	Cost Recovery	•	in advance	
Bird Scare Tape	11	per roll	in advance	

SCHE	SCHEDULE "A"					
GENE						
SERVICE/ITEM	FEE	UNIT MEASURE	PAYMENT DUE	AMENDED BY		
Mortgage Company Charges						
Copy of Interim Tax Bill	10	each property	immediately following provision of service			
Copy of Final Tax Bill	10	each property	in advance			
Tax Statement or Bill Reprinted or Emailed PDF	10	per document	in advance			
Utility Statement Reprinted or Emailed PDF	10	per document	in advance			
Parking Fees						
Resident Parking Pass (3rd permit)	25	per pass	in advance			
Paid Parking Lot Fee		per hour	on site in advance			
Flat Rate Parking Fee	25	per day	on site in advance			

SCHEDULE "B" LICENSING FEES						
	LICENS	ING FEES		1		
SERVICE/ITEM	FEE	UNIT MEASURE	PAYMENT DUE	AMENDED BY		
Lottery Licensing						
Bingo	10	each event	in advance			
Nevada (Break Open Tickets)		each box	in advance			
Raffle		each event	in advance			
Business Licensing						
Hawker & Peddler	150	each site	in advance			
Second hand goods		each site	in advance			
Refreshment Vehicle License		each site	in advance			
Fire Department Inspection Fee		each site	in advance			
Kennel Licensing						
Initial licence application	125	each site prior to Dec 31				
плиштиот принадант		each site after to Dec 31	after Dec 31			
Renewal application		each site prior to Dec 31				
		each site after to Dec 31				
Inspection - every 3 years (boarding/breeding		each site prior to Dec 31				
, , , , ,		each site after to Dec 31				
Inspection - if non-compliance is found		each inspection	immediately following provision of service			
Dog Licenses (tags)						
Dog tags						
Issued prior to March 1st	20	each	in advance			
Issued after March 1st	50	each	in advance			
Replacement Dog Tag	5	each	in advance			
Short Term Rental Accommodation						
Application	3,000	each STRA unit	in advance			
7 Demerit Point Meeting		each meeting	in advance			
Hearing 15 demerit points		each hearing	in advance			
Appeal Licence Refusal		each application	in advance			
Appeals to the Appeals Tribunal		each appeal	in advance			

	SCH	EDULE "C"			
	CULTURE	& RECREAT	ION		
	SERVICE/ITEM	FEE	UNIT MEASURE	PAYMENT DUE	AMENDED BY
Ramar	a Centre Rental Rates		tals over 4 hours		
· · ·	a John Charlan Rates		al (3 pods) includes acces		
	Meeting Room		up to 4 hours	in advance	
			full day	in advance	
	Recreation Centre Gym		each pod up to 4 hours	in advance	
	,	120	full day	in advance	
	- Contro Double Double	*full day = ren	tals over 4 hours		
xamar	a Centre Day Rental Rates - non profit	**full gym rent	al (3 pods) includes acces	ss to the meeting room	
	Meeting Room		up to 4 hours	in advance	
		30	full day	in advance	
	Recreation Centre Gym	30	each pod up to 4 hours	in advance	
		60	full day	in advance	
Rocros	ntion Centre Security Deposit (refundable)	200	per event	in advance	
	tion Centre 3 hour set up fee (night before)		per event	in advance	
100100	taon senae s nour set up lee (mgnt selote)	100	perevent	III advarioc	
Soccer	r Field Rentals	25	each hour (adults)	in advance	
	Long term league rentals (adults)		each hour (adults)	upon invoice	
3aseba	all Diamond	25	each hour (adults)	in advance	
Baseba	all Diamond with Lights	35	each hour (adults)	in advance	
• • •		0.5			
Atherie	ey Pavilion	25	each hour (adults)	in advance	
Recrea	tion Programs				
	Weekly Programs	25 -70	per program	in advance	
	Specialty Programs	Based on the			
	. , ,	Instrutor Rate			
	Drop-In Programs		per day	in advance	
					
Day Ca		400 470		in advance	
	Regular		per week (4-5 days)	in advance	
	Specialty Camp		per week (4-5 days)	in advance	
	Before Care After Care		per week 7:30 - 9:00 am per week 4:00 - 5:30 pm		

	SCHEDULE "			
	MUNICIPAL WO	RKS		
SERVICE/ITEM	FEE	UNIT MEASURE	PAYMENT DUE	AMENDED BY
Need Cutting	300	per acre (1 acre minimum)	immediately following provision of service	
ong Grass Cutting				
Initial Cut	300	per acre (1 acre minimum)	immediately following provision of service	
Second and subsequent cuts	600	per acre (1 acre minimum)	immediately following provision of service	
Excess Soil Delivery				
Within 20 kilometers	\$100	within 20 km	immediately following provision of service	
Over 20 kilometers	\$2	each additional km	immediately following provision of service	
Entrance Permit				
Inspection Fee		first two inspections	in advance	
	\$300	each additional inspection		
Deposit (refundable)	\$1,000	each permit	in advance	
File Drainage Inspection Fee	1% (\$300	value	immediately following provision	
nio Brainago mopocación i do	minimum)		of service	
Municipal Addressing				
Cost of New Installation (drilling costs ext	ra 300	each installation -	in advance	
if required)		includes labour, materials and locates		
Blade only supplied to owner	50	per blade	in advance	
Post only supplied to owners		per post	in advance	
Blade only installed by Township	150	each installation - includes labour and materials (no locates)	in advance	
Blade and post installed by Township	300	each installation - include labour, materials and locates	in advance	
Alternate Power Signage				
Yellow Alum Marker		each	in advance	
Yellow Stickers - solar and/or generator required on both sides of the sign	2.95	each	in advance	
Installation by Township	25	each	in advance	
Works within Municipal Road Allowance				
Road Occupancy Permit	\$125	each	in advance	
Road Cut Fee		each	in advance	
Re-Inspection Fee		each	in advance	

SCHEDULE "E" ENVIRONMENTAL FEES					
	ENVINC	JIIIILIIALIL			
	SERVICE/ITEM	FEE	UNIT MEASURE	PAYMENT DUE	AMENDED BY
Turn Wa	ter off or on	50	each	bill to water account	
Request	for Ownership Change/or Final Meter	75	each	billed on final billing	
-	(upon sale of property)			3	
After houservice	urs request for water shut-off or turn-on	Cost Recovery	Per Hour - 3 hour minimum	billed to water account	
Watering	g permit (for 9 consecutive days)	25	per single detached residential lot or each lot within a condominium block for each 90 feet of frontage	in advance	
Brechin '	Water Tower Reloadable Service Cards	10	each	in advance	
Pre-sale	sump discharge inspections and re-	50	each property	in advance	
				in advana	
water mo	eter for new development - Residential	723.44	eacn	in advance	
Water mo	eter for new development - Multi nmercial	Cost Recovery	each	in advance	
Water mo	eter relocation	300	each	Billed to water	
Water mo	eter no read (Owner negligence)	65 plus cost of parts	•	Billed to water account	
Disconn	ect existing water service	138	each	in advance	
Disconn	ect existing sanitary sewer service	138	each	in advance	
Water mo	eter repairs	110/hr plus cost	hourly	Billed to water	
Source V	Vater Protection				
In	itial and second review of a risk	no charge			
TI	hird review of a risk management plan		per hour		
In	repare risk management plan litial inspection required as a result of a sk management plan	no charge	per hour		
R de	e-inspection required as a result of a efault of non-compliance		per inspection		
	roperties in non-compliance of the ompliance letter	160 plus all staff 60	per inspection each		
	·	30			
	Sewage Inspection Program spection Fee	150	each system	billed on tax account	

S				
PROTECTION	& ENFORCEM	ENT FEES		
SERVICE/ITEM	FEE	UNIT MEASURE	PAYMENT DUE	AMENDED BY
Outdoor Wood Burning Appliances				
Outdoor wood burning appliance permit Outdoor wood burning appliance re-inspection		each each	in advance in advance	
(3rd attendance)				
acing or Dumping Fill and Top Soil Removal ermits				
Less than 1 hectare		each	in advance	
1 hectare or more		each	in advance	
Site Inspections (for inspections not included in a valid permit)		each inspection	immediately following provision of service	
External Consultant and legal costs to review and evaluate studies or to prepare all legal documents and enforce bylaw	actual costs incurred	-	in advance	
roperty Maintenance Inspection Fee				
Interior or Exterior Inspections including lot	150	each inspection	immediately following provision of service	
grading Additional inspection fees if still not in	150	each inspection	immediately following	
compliance			provision of service	
Appeals to the Property Standards Committee	250	each appeal	in advance	
ire Department Inspections				
Day Care (home based)	100	each	In Advance	
Group Homes/Respite Care Facilities	100	each	immediately following provision of service charged to the property owner	
Business License Inspection	150	each	immediately following provision of service charged to the property owner	
Mobile Vendor Inspection	75	each	immediately following provision of service charged to the property owner	
Shows, Exhibitions, Special Events	100	each	immediately following provision of service charged to the property owner	
ire Apparatus Stand-by	_			
Shows, Exhibitions, Special Events and demonstrations - Full cost recovery for 1 Captain & 3 Firefighters	current MTO rate	per hour/per apparatus	in advance	
	current MTO rate	per hour/per apparatus	immediately following provision of service charged to the property owner	
Vehicle Fires (vehicles as described in the OFM Standard Fire Report). Current MTO hourly rate per responding apparatus	current MTO rate	per hour/per apparatus	immediately following provision of service charged to the property	

owner

	S	CHEDULE "F"			
	PROTECTION	& ENFORCEM	ENT FEES		
					AMENDED DV
Tochni	SERVICE/ITEM cal Rescue	FEE	UNIT MEASURE	PAYMENT DUE	AMENDED BY
recim	Technical Rescue (i.e. ice/water rescue, Hazmat, remote rescue, vehicle extraction). Current MTO hourly rate per responding unit plus materials	current MTO rate	per hour/per apparatus	immediately following provision of service charged to the property owner	
	Technical Rescue to other fire Services (i.e. ice/water rescue, Hazmat, remote rescue). Full cost recovery from the time apparatus leaves Ramara to the time of return and equipment is returned to a state of readiness. Full cost recovery for 1 Captain and 3 Firefighters	current MTO rate	per hour/per apparatus	immediately following provision of service	
	Motor Vehicle Collisions (all). Current MTO hourly rate	current MTO rate	per hour/per apparatus	immediately following provision of service charged to the property owner	
-	lty apparatus Response to Non-Reciprocal epartments				
	Tower response to other fire department coverage areas with non reciprocal capabilities. Hourly rate from the time apparatus leaves Ramara to the time of return and equipment is returned to a state of readiness	materials		immediately following provision of service to the Fire Depart. Receiving the service	
	Airboat response to other fire department coverage areas with non reciprocal capabilities. From the time apparatus leaves Ramara to the time of return and equipment is returned to a state of readiness	materials	per hour/per apparatus	immediately following provision of service to the Fire Depart. Receiving the service	
	Marine Units response to other fire department coverage areas with non reciprocal capabilities. From the time apparatus leaves Ramara to the time of return and equipment is returned to a state of readiness	materials	per hour/per apparatus	immediately following provision of service to the Fire Depart. Receiving the service	
	ATV Units response to other fire department coverage areas with non reciprocal capabilities. From the time apparatus leaves Ramara to the time of return and equipment is returned to a state of readiness		per hour/per apparatus	immediately following provision of service	
Other I	Fire Service Responses and Requests				
	Emergency Services on Roadways / Waterways / Railways. I.E. Services provided for emergencies involving damaged or faulty electrical power transmission and distribution lines and their associated hardware, vehicles, boats, PWC, or trains, on roadways, waterways or railways.		per hour/per apparatus	immediately following provision of service charged to the property owner, insurance company, utility or service provider	
	False Alarms - after 2 false alarms per 12 month period, human error or equipment failure	Current MTO rate	per hour/per apparatus	immediately following provision of service charged to the property owner	
	Burn complaint investigations - applies to all complaints that are investigated and are found to be non compliant to Ramara Township's open air burning policy or during a fire ban		per hour/per apparatus	immediately following provision of service charged to the property owner	
	Burn complaint suppression - applies to non compliant burn and owner will not or cannot suppress the fire and fire apparatus is used.	Current MTO rate	per hour/per apparatus	immediately following provision of service charged to the property owner	

	S PROTECTION				
	SERVICE/ITEM	FEE	UNIT MEASURE	PAYMENT DUE	AMENDED BY
	For fire department response fees/Indemnification Technology.	Current MTO rate per hour per vehicle plus personnel costs plus any additional costs for each and every call			
Additi	onal Expenses	-			
	If it is necessary to retain private contractor, rent special equipment not normally carried on a fire apparatus in order to determine origin and cause, suppress or extinguish a fire, preserve property, prevent fire spread, make safe or otherwise eliminate an emergency		per apparatus	immediately following provision of service charged to property owner	

SCHEDULE "G" CEMETERY FEES

SERVICE	FEES
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Plots 1 2 3 4 Cremation	893.00 \$1,786.00 \$2,679.00 \$3,572.00 \$700.00	\$1,190.67 \$1,786.00 \$2,381.33	\$415.00 \$415.00 \$415.00	Total \$1,903.33 \$3,391.67 \$4,880.00 \$6,368.33 \$1,561.67
Burials	Weekdays	Saturday	Statutory Holidays	
Earth Cremation Cremation with vault	\$1,264.00 \$688.00 \$820.00 All Interment Fe	\$846.00 \$1,033.20	\$1,015.00	r Protection Fee
Staking Fee	\$215.00 (For ar	ny memorial not	requiring a founda	tion)
M.C.F. Up to 4'-0" Over 4'-0" Flat markers > 172 Sq In Flat markers < 173 Sq In Foundations	\$200.00 \$400.00 \$100.00 \$0.00 up to 14" wide		18" wide	
O" - 36" Length 37" - 42" Length 43" - 48" Length 49" - 54" Length 55" - 60" Length 61" - 66" Length 67" - 72" Length	\$1,104.00 \$1,176.00 \$1,238.00 \$1,300.00 \$1,363.00 \$1,424.00 \$1,486.00 Quote required	\$1,127.00 \$1,200.00 \$1,261.00 \$1,324.00 \$1,386.00 \$1,448.00	\$1,151.00 \$1,223.00 \$1,286.00 \$1,348.00 \$1,409.00 \$1,471.00	

^{*}HST is not applicable