

**THE CORPORATION OF THE  
MUNICIPALITY OF ARRAN-ELDERSLIE**

---

**BY-LAW NO. 23 - 2014**

BEING A BY-LAW TO ASSESS AND LEVY THE RATES REQUIRED  
FOR THE LAWFUL PURPOSES OF  
THE MUNICIPALITY OF ARRAN-ELDERSLIE FOR 2014

WHEREAS the Municipality is required to levy the rates for Municipal, County and School Board purposes for the taxation year 2014; and

WHEREAS the *Municipal Act S.O. 2001, c 25*, as amended, provides that:

- "290. (1) *A local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including,*
- (a) amounts sufficient to pay all debts of the municipality falling due within the year;*
  - (b) amounts required to be raised for sinking funds or retirement funds; and*
  - (c) amounts required for any board, commission or other body.*
- (2) The budget shall,*
- (a) in such detail and form as the Minister may require, set out the estimated revenues, including the amount the municipality intends to raise on all the rateable property in the municipality by its general local municipality levy and on less than all the rateable property in the municipality by a special local municipality levy under section 312, and the estimated expenditures; and*
  - (b) provide that the estimated revenues are equal to the estimated expenditures.*
- (3) In preparing the budget, the local municipality,*
- (a) shall treat any operating surplus of any previous year as revenue that will be available during the current year;*
  - (b) shall provide for any operating deficit of any previous year and for the cost of the collection of taxes and any abatement or discount of taxes;*
  - (c) shall provide for taxes and other revenues that in the opinion of the treasurer are uncollectible and for which provision has not been previously made;*
  - (d) may provide for taxes and other revenues that it is estimated will not be collected during the year; and*
  - (e) may provide for such reserves as the municipality considers necessary."*

"291. (1) *Before adopting all or part of a budget under section 289 or 290, or amending such a budget, a municipality shall give public notice of its intention to adopt or amend the budget at a council meeting specified in the notice."*

"308 (5) *An upper-tier municipality shall pass a by-law on or before April 30 in each year to establish the tax ratios for that year for the upper-tier municipality and its lower-tier municipalities."*

"311 (10) *In each year, each lower-tier municipality shall levy, in accordance with the upper-tier rating by-law passed for that year, the tax rates specified in the by-law."*

"312 (2) *For purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes.*

"355 (1) *A local municipality may pass a by-law providing that where, in any year, the total amount of taxes to be imposed on a property would be less than \$50 or such other minimum tax amount specified by the municipality in the by-law, the actual taxes payable shall be an amount not exceeding that minimum tax amount."; and*

WHEREAS the *Education Act, R.S.O. 1990, Ch. E.2* provides that:

*"257.7 (1) Subject to the regulations, the following shall in each year levy and collect the tax rates prescribed under section 257.12 for school purposes on the property indicated:*

*Every municipality, on residential property and business property in the municipality, including territory without municipal organization that is deemed under section 56 or subsection 58.1 (2) to be attached to the municipality, taxable for school purposes, according to the last returned assessment roll."*; and

WHEREAS the sum of \$4,123,827 is required by taxation in the year 2014 for Municipal purposes, which includes \$4,087,050 in regular property taxation and \$36,777 in unshared payments in lieu; and

WHEREAS the Corporation of the County of Bruce did pass By-law Number 2014-005 on the 6<sup>th</sup> day of February, 2014 thereby setting the 2014 tax ratios, the general County tax rate for 2014 and the estimated amount to be raised by the Municipality of Arran-Elderslie for the County in the amount of \$2,128,611; and

WHEREAS the sum of \$1,469,535 is required by taxation in the year 2014 for School purposes as set by the Province of Ontario depending on the classification of assessment; and

WHEREAS for the year 2014 the rateable property of the Municipality of Arran-Elderslie according to the last revised assessment roll is \$711,830,075;

Property Class	Class	Returned	County	Education	Municipal	Total
	ID	Assessment				
Residential	RT	443,940,788	1,699,429	901,200	3,262,995	5,863,623
Multi-Residential	MT	8,838,250	33,833	17,942	64,961	116,735
Commercial	CT	24,928,049	117,668	284,253	225,929	627,850
Commercial- Vacant Land	CU	193,750	640	1,547	1,229	3,416
Commercial- Excess Land	CX	153,990	509	1,229	977	2,715
Commercial- New	XT	1,920,910	9,067	21,904	17,410	48,381
Commercial- New Excess	XU	26,815	89	214	170	473
Industrial	IT	2,261,056	15,127	35,272	29,044	79,444
Industrial- Vacant Land	IU	183,100	796	1,857	1,529	4,182
Industrial- Excess Land	IX	53,850	234	546	450	1,230
Industrial- Large	LT	4,171,000	27,905	65,068	53,579	146,551
Industrial- New	JT	295,195	1,975	3,601	3,792	9,368
Industrial- Shared PIL	IH	55,700	373	848	716	1,936
Industrial- Shared PIL Vac	IJ	11,450	50	113	96	259
Pipeline	PT	2,084,000	8,108	20,285	15,569	43,962
Managed Forests	MT	961,650	920	489	1,767	3,176
Farmland	FT	221,410,122	211,889	112,476	406,839	731,205
Residential- Education	RD	340,400	N/A	691	N/A	691
<b>Totals</b>		<b>711,830,075</b>	<b>2,128,611</b>	<b>1,469,535</b>	<b>4,087,050</b>	<b>7,685,195</b>

NOW THEREFORE THE CORPORATION OF THE MUNICIPALITY OF ARRAN-ELDERSLIE HEREBY ENACTS AS FOLLOWS:

1. That the sum of \$4,123,827 shall be raised for the lawful municipal purposes of the Corporation of the Municipality of Arran-Elderslie for the year 2014.
2. That the General Municipal Tax Rates for 2014 to be applied to each class of assessment, in accordance with tax ratios established by the County of Bruce as follows:

Property Class	Class ID	Tax Ratio	Weighted Assessment	County	Education	Municipal	Total
Residential	RT	1.0000	443,940,788	0.00382799	0.00203000	0.00734995	0.01320794
Multi-Residential	MT	1.0000	8,838,250	0.00382799	0.00203000	0.00734995	0.01320794
Commercial	CT	1.2331	30,738,777	0.00472030	0.01140296	0.00906233	0.02518559
Commercial- Vacant Land	CU	1.2331	167,239	0.00330421	0.00798207	0.00634426	0.01763054
Commercial- Excess Land	CX	1.2331	156,065	0.00330421	0.00798207	0.00634426	0.01763054
Commercial- New	XT	1.2331	2,368,674	0.00472030	0.01140296	0.00906233	0.02518559
Commercial- New Excess	XU	1.2331	26,815	0.00330421	0.00798207	0.00634426	0.01763054
Industrial	IT	1.7477	3,951,648	0.00669018	0.01560000	0.01284552	0.03513570
Industrial- Vacant Land	IU	1.7477	183,100	0.00434862	0.01014000	0.00834959	0.02283821
Industrial- Excess Land	IX	1.7477	53,850	0.00434862	0.01014000	0.00834959	0.02283821
Industrial- Large	LT	1.7477	7,289,657	0.00669018	0.01560000	0.01284552	0.03513570
Industrial- New	JT	1.7477	515,912	0.00669018	0.01220000	0.01284552	0.03173570
Industrial- Shared PIL	IH	1.7477	55,700	0.00669018	0.01220000	0.01284552	0.03173570
Industrial- Shared PIL Vac	IJ	1.7477	11,450	0.00669018	0.01220000	0.00834959	0.03173570
Pipeline	PT	1.0164	2,118,178	0.00389077	0.00973361	0.00747049	0.02109487
Managed Forests	TT	0.2500	240,413	0.00095700	0.00050750	0.00183749	0.00330199
Farmland	FT	0.2500	55,352,531	0.00095700	0.00050750	0.00183749	0.00330199
Residential- Education	RD	1.0000	340,400	N/A	0.00203000	N/A	0.00203000

3. That the minimum tax charged shall be \$20.00 and that the difference between the actual tax and the minimum tax shall form part of the general funds of the municipality.
4. That the annual flat rate of \$80.00 per domestic and commercial premise shall be charged as an area rate (not included in the tax rate) under miscellaneous charges on the tax bill.

Commercial premises, excluding home occupations, have the option of purchasing additional two-bag units at a cost of \$80.00 per year for each unit, up to a maximum of five units picked up weekly.

Every domestic and commercial premise in the Municipality shall be charged for collection whether they participate in collection or not.

5. That the final taxes less the interim Taxes shall be due and payable in two approximately equal instalments on or before office closing on August 27<sup>th</sup>, 2014 and on or before office closing on October 27<sup>th</sup>, 2014.
6. That this by-law shall take effect with final passing.

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READ a FIRST and SECOND time this 28<sup>th</sup> day of April, 2014.

READ a THIRD time and finally passed this 28<sup>th</sup> day of April, 2014.

*Original Signed by*

\_\_\_\_\_  
Paul Eagleson, Mayor

*Original Signed by*

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Peggy Rouse, Clerk