

THE CORPORATION OF THE MUNICIPALITY OF ARRAN-ELDERSLIE

BY-LAW NO. 24 - 2018

BEING A BY-LAW TO ASSESS AND LEVY THE RATES REQUIRED
FOR THE LAWFUL PURPOSES OF
THE MUNICIPALITY OF ARRAN-ELDERSLIE FOR 2018

WHEREAS the Municipality is required to levy the rates for Municipal, County and School Board purposes for the taxation year 2017; 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 \$4,794,236 is required by taxation in the year 2018 for Municipal purposes; and

WHEREAS the Corporation of the County of Bruce did pass By-law Number 2018-013 on the 1st day of March, 2018 thereby setting the 2018 tax ratios, the general County tax rate for 2018 and the estimated amount to be raised by the Municipality of Arran-Elderslie for the County in the amount of \$2,522,016; and

WHEREAS the sum of \$1,446,186 is required by taxation in the year 2018 for School purposes as set by the Province of Ontario depending on the classification of assessment; and

WHEREAS for the year 2018 the rateable property of the Municipality of Arran-Elderslie according to the last revised assessment roll is \$933,109,584;

| Property Class | Class ID | Returned Assessment | County | Education | Municipal | Total |
|-------------------------|----------|---------------------|------------------|------------------|------------------|------------------|
| Residential | RT | 493,449,345 | 1,908,954 | 838,741 | 3,629,042 | 6,376,737 |
| Multi-Residential | MT | 11,065,450 | 42,817 | 18,811 | 81,380 | 143,008 |
| Commercial | CT | 24,908,689 | 118,849 | 271,505 | 225,890 | 616,244 |
| Commercial- Vacant Land | CX | 238,550 | 797 | 1,820 | 1,514 | 4,131 |
| Commercial- Excess Land | CU | 133,550 | 446 | 1,019 | 917 | 2,382 |
| Commercial- New | XT | 1,769,600 | 8,443 | 19,289 | 16,048 | 43,780 |
| Commercial- New Excess | XU | 96,800 | 323 | 738 | 545 | 1,606 |
| Industrial | IT | 2,310,925 | 15,628 | 30,966 | 29,703 | 76,297 |
| Industrial- Vacant Land | IX | 200,800 | 883 | 1,749 | 1,678 | 4,310 |
| Industrial- Excess Land | IU | 160,200 | 704 | 1,395 | 1,338 | 3,437 |
| Industrial- Large | LT | 4,203,500 | 28,427 | 56,327 | 54,029 | 138,783 |
| Industrial- New | JT | 1,240,500 | 8,389 | 14,142 | 15,944 | 38,475 |
| Landfill | HF | 170,650 | 814 | 1,487 | 1,528 | 3,829 |
| Pipeline | PT | 2,208,428 | 8,685 | 21,602 | 16,508 | 46,795 |
| Managed Forests | MT | 1,448,846 | 1,402 | 616 | 2,664 | 4,682 |
| Farmland | FT | 389,158,351 | 376,456 | 165,392 | 715,507 | 1,257,355 |
| Residential- Education | RD | 345,400 | N/A | 587 | N/A | 587 |
| Totals | | 933,109,584 | 2,522,016 | 1,446,186 | 4,794,236 | 8,762,438 |

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

1. That the sum of \$4,794,236 shall be raised for the lawful municipal purposes of the Corporation of the Municipality of Arran-Elderslie for the year 2018.

2. That the General Municipal Tax Rates for 2018 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 | 493,449,345 | 0.00386942 | 0.00170000 | 0.00735440 | 0.01292382 |
| Multi-Residential | MT | 1.0000 | 11,065,450 | 0.00386942 | 0.00170000 | 0.00735440 | 0.01292382 |
| Commercial | CT | 1.2331 | 32,896,998 | 0.00477138 | 0.01090000 | 0.00906871 | 0.02474009 |
| Commercial- Vacant Land | CX | 1.2331 | 205,909 | 0.00333997 | 0.00763000 | 0.00634810 | 0.01731807 |
| Commercial- Excess Land | CU | 1.2331 | 164,680 | 0.00333997 | 0.00763000 | 0.00634810 | 0.01731807 |
| Commercial- New | XT | 1.2331 | 2,182,094 | 0.00477138 | 0.01090000 | 0.00906871 | 0.02474009 |
| Commercial- New Excess | XU | 1.2331 | 119,364 | 0.00333997 | 0.00763000 | 0.00634810 | 0.01731807 |
| Industrial | IT | 1.7477 | 4,038,804 | 0.00676259 | 0.01340000 | 0.01285328 | 0.03301587 |
| Industrial- Vacant Land | IU | 1.7477 | 228,110 | 0.00439568 | 0.00871000 | 0.00835463 | 0.02146031 |
| Industrial- Excess Land | IX | 1.7477 | 181,988 | 0.00439568 | 0.00871000 | 0.00835463 | 0.02146031 |
| Industrial- Large | LT | 1.7477 | 7,346,457 | 0.00676259 | 0.01340000 | 0.01285328 | 0.03301587 |
| Industrial- New | JT | 1.7477 | 2,168,022 | 0.00676259 | 0.01140000 | 0.01285328 | 0.03101587 |
| Landfills | HF | 1.2331 | 210,429 | 0.00477138 | 0.01090000 | 0.00906871 | 0.02542115 |
| Pipeline | PT | 1.0164 | 2,244,646 | 0.00393288 | 0.00978158 | 0.00747501 | 0.02118947 |
| Managed Forests | TT | 0.2500 | 362,212 | 0.00096736 | 0.00042500 | 0.00183860 | 0.00323096 |
| Farmland | FT | 0.2500 | 97,289,588 | 0.00096736 | 0.00042500 | 0.00183860 | 0.00323096 |
| Residential- Education | RD | 1.0000 | 345,400 | N/A | 0.00170000 | N/A | 0.00170000 |

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 waste collection annual flat rate of \$90.00 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 \$90.00 per year for each unit, up to a maximum of five (5) 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 27th, 2018 and on or before office closing on October 26th, 2018.
6. That this by-law shall take effect with final passing.

READ a FIRST and SECOND time this 26th day of March, 2018.

READ a THIRD time and finally passed this 26th day of March, 2018.

Original Signed by

Paul Eagleson, Mayor

Original Signed by

Peggy Rouse, Clerk-Administrator