

# THE CORPORATION OF THE MUNICIPALITY OF ARRAN-ELDERSLIE

---

## BY-LAW NO. 44 – 2019

BEING A BY-LAW TO ASSESS AND LEVY THE RATES REQUIRED  
FOR THE LAWFUL PURPOSES OF  
THE MUNICIPALITY OF ARRAN-ELDERSLIE FOR 2019

WHEREAS the Municipality is required to levy the rates for Municipal, County and School Board purposes for the taxation year 2019; 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 \$5,068,622 is required by taxation in the year 2019 for Municipal purposes; and

WHEREAS the Corporation of the County of Bruce did pass By-law Number 2019-012 on the 7th day of March, 2019 thereby setting the 2019 tax ratios, the general County tax rate for 2019 and the estimated amount to be raised by the Municipality of Arran-Elderslie for the County in the amount of \$2,686,158; and

WHEREAS the sum of \$1,452,206 is required by taxation in the year 2019 for School purposes as set by the Province of Ontario depending on the classification of assessment; and

WHEREAS for the year 2019 the rateable property of the Municipality of Arran-Elderslie according to the last revised assessment roll is \$1,010,609,428;

Property Class	Class ID	Returned Assessment	County	Education	Municipal	Total
Residential	RT	512,388,550	1,996,742	824,946	3,767,158	6,588,846
Multi-Residential	MT	12,801,425	49,886	20,610	94,118	164,614
Commercial	CT	25,323,966	121,690	260,837	229,585	612,111
Commercial- Vacant Land	CX	238,675	803	2,090	1,515	4,407
Commercial- Excess Land	CU	135,025	454	1,182	857	2,493
Commercial- New	XT	2,252,670	10,825	23,203	20,423	54,450
Commercial- New Excess	XU	89,060	300	780	565	1,644
Industrial	IT	3,433,221	23,383	44,289	44,115	111,786
Industrial- Vacant Land	IX	185,323	820	1,972	1,548	4,341
Industrial- Excess Land	IU	103,700	459	1,104	866	2,429
Industrial- Large	LT	4,219,750	28,739	54,435	54,221	137,395
Industrial- New	JT	1,302,350	8,870	13,414	16,734	39,018
Landfill	HF	172,825	824	1,780	1,551	4,156
Pipeline	PT	2,241,642	8,879	21,743	16,751	47,373
Managed Forests	TT	1,678,494	1,635	676	3,085	5,396
Farmland	FT	443,695,252	432,261	178,587	815,530	1,426,378
Residential- Education	RD	347,500	N/A	559	N/A	559
<b>Totals</b>		<b>1,010,609,428</b>	<b>2,686,570</b>	<b>1,452,206</b>	<b>5,068,622</b>	<b>9,207,397</b>

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

1. That the sum of \$5,068,622 shall be raised for the lawful municipal purposes of the Corporation of the Municipality of Arran-Elderslie for the year 2019.

2. That the General Municipal Tax Rates for 2019 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	512,388,550	0.00389693	0.00161000	0.00735215	0.01285908
Multi-Residential	MT	1.0000	12,801,425	0.00389693	0.00161000	0.00735215	0.01285908
Commercial	CT	1.2331	25,323,966	0.00480531	0.01030000	0.00906593	0.02417124
Commercial- Vacant Land	CX	1.2331	238,675	0.00336371	0.00875500	0.00634615	0.01846486
Commercial- Excess Land	CU	1.2331	135,025	0.00336371	0.00875500	0.00634615	0.01846486
Commercial- New	XT	1.2331	2,252,670	0.00480531	0.01030000	0.00906593	0.02417124
Commercial- New Excess	XU	1.2331	89,060	0.00336371	0.00875500	0.00634615	0.01846486
Industrial	IT	1.7477	3,433,221	0.00681067	0.01290000	0.01284935	0.03256002
Industrial- Excess Land	IU	1.7477	103,700	0.00442693	0.01064250	0.00835208	0.02342151
Industrial- Vacant Land	IX	1.7477	185,323	0.00442693	0.01064250	0.00835208	0.02342151
Industrial- Large	LT	1.7477	4,219,750	0.00681067	0.01290000	0.01284935	0.03256002
Industrial- New	JT	1.7477	1,302,350	0.00681067	0.01030000	0.01284935	0.02996002
Landfills	HF	1.2239	172,825	0.00476963	0.01030000	0.00899862	0.02406825
Pipeline	PT	1.0164	2,241,642	0.00396084	0.00969958	0.00747272	0.02113314
Managed Forests	TT	0.2500	1,678,494	0.00097423	0.00040250	0.00183804	0.00321477
Farmland	FT	0.2500	443,695,252	0.00097423	0.00040250	0.00183804	0.00321477
Residential- Education	RD	1.0000	347,500	N/A	0.00161000	N/A	0.00161000

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 29<sup>th</sup>, 2019 and on or before office closing on October 29<sup>th</sup>, 2019.
6. That this by-law shall take effect with final passing.

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READ a FIRST and SECOND time this 24<sup>h</sup> day of June, 2019.

READ a THIRD time and finally passed this 24<sup>th</sup> day of June, 2019.

*Original Signed by*

\_\_\_\_\_  
Steve Hammell, Mayor

*Original Signed by*

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Peggy Rouse, Clerk-Administrator