

THE CORPORATION OF THE MUNICIPALITY OF ARRAN-ELDERSLIE

BY-LAW NO. 32 – 2020

BEING A BY-LAW TO ASSESS AND LEVY THE RATES REQUIRED
FOR THE LAWFUL PURPOSES OF
THE MUNICIPALITY OF ARRAN-ELDERSLIE FOR 2020

WHEREAS the Municipality is required to levy the rates for Municipal, County and School Board purposes for the taxation year 2020; 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 \$5,329,131 is required by taxation in the year 2020 for Municipal purposes; and

WHEREAS the Corporation of the County of Bruce did pass By-law Number 2020-019 on the 5th day of March, 2020 thereby setting the 2020 tax ratios, the general County tax rate for 2020 and the estimated amount to be raised by the Municipality of Arran-Elderslie for the County in the amount of \$2,867,888; and

WHEREAS the sum of \$1,435,500 is required by taxation in the year 2020 for School purposes as set by the Province of Ontario depending on the classification of assessment; and

WHEREAS for the year 2020 the rateable property of the Municipality of Arran-Elderslie according to the last revised assessment roll is \$1,085,635,100;

2020 Assessment and Tax Levy						
Property Class	Class	Returned	County	Education	Municipal	Total
	ID	Assessment				
Residential	RT	526,414,880	2,098,821	805,415	3,900,045	6,804,281
Multi-Residential	MT	11,193,290	44,628	17,126	82,928	144,681
Multi-Residential- New	NT	1,675,000	6,678	2,563	12,410	21,651
Commercial	CT	25,610,877	125,913	250,987	233,972	610,872
Commercial - Vacant Land	CX	238,800	822	1,989	1,527	4,338
Commercial - Excess Land	CU	136,500	470	1,137	873	2,480
Commercial - New	XT	2,268,700	11,154	22,233	20,726	54,113
Commercial - New Excess	XU	95,600	329	796	611	1,737
Industrial	IT	3,473,200	24,202	43,415	44,972	112,588
Industrial - Full	IH	54,000	376	675	699	1,750
Industrial - Vacant Land	IJ	6,300	29	65	53	147
Industrial - Vacant Land	IX	187,500	849	1,934	1,578	4,361
Industrial - Excess Land	IU	103,700	470	1,069	873	2,412
Industrial - Large	LT	4,236,000	29,517	52,950	54,848	137,315
Industrial - New	JT	1,364,200	9,506	17,053	17,664	44,222
Industrial - Small Scale on Farm	I7	24,500	171	60	317	548
Pipeline	PT	2,309,000	9,357	22,396	17,387	49,141
Managed Forests	TT	1,873,700	1,868	717	3,470	6,055
Farmland	FT	504,369,353	502,730	192,921	934,178	1,629,829
Total Rateable Assessment		1,085,635,100	2,867,888	1,435,500	5,329,131	9,632,520
Landfill PIL	HF	175,000	854		3,304	4,158
Commercial PIL	CF/CG	3,110,700	15,293		58,903	74,197
Residential PIL	RF/RG	393,600	1,569	70	3,449	5,088
Exempt Properties	E	44,736,000				
Total Assessment Value		1,134,050,400	2,885,605	1,435,570	5,394,786	9,715,962

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

1. That the sum of \$5,329,131 shall be raised for the lawful municipal purposes of the Corporation of the Municipality of Arran-Elderslie for the year 2020.
2. That the General Municipal Tax Rates for 2020 to be applied to each class of assessment, in accordance with tax ratios established by the County of Bruce as follows:

2020 Tax Rates							
Property Class	Class	Tax	Weighted	County	Education	Municipal	Total
	ID	Ratio	Assessment				
Residential	RT	1.000000	526,414,880	0.00398701	0.00153000	0.00740869	0.01292570
Multi-Residential	MT	1.000000	11,193,290	0.00398701	0.00153000	0.00740869	0.01292570
Multi-Residential- New	NT	1.000000	1,675,000	0.00398701	0.00153000	0.00740869	0.01292570
Commercial	CT	1.233100	31,580,772	0.00491639	0.00980000	0.00913565	0.02385204
Commercial- Vacant Land	CX	1.233100	294,464	0.00344147	0.00833000	0.00639496	0.01816643
Commercial- Excess Land	CU	1.233100	168,318	0.00344147	0.00833000	0.00639496	0.01816643
Commercial- New	XT	1.233100	2,797,534	0.00491639	0.00980000	0.00913565	0.02385204
Commercial- New Excess	XU	1.233100	117,884	0.00344147	0.00833000	0.00639496	0.01816643
Industrial	IT	1.747700	6,070,112	0.00696810	0.01250000	0.01294816	0.03241626
Industrial - Full	IH	1.747700	94,376	0.00696810	0.01250000	0.01294816	0.03241626
Industrial - Vacant Land	IJ	1.136005	7,157	0.00452927	0.01031250	0.00841630	0.02325807
Industrial- Vacant Land	IX	1.136005	213,001	0.00452927	0.01031250	0.00841630	0.02325807
Industrial- Excess Land	IU	1.136005	117,804	0.00452927	0.01031250	0.00841630	0.02325807
Industrial- Large	LT	1.747700	7,403,257	0.00696810	0.01250000	0.01294816	0.03241626
Industrial- New	JT	1.747700	2,384,212	0.00696810	0.01250000	0.01294816	0.03241626
Industrial - Small Scale on Farm	IT	1.747700	42,819	0.00696810	0.00245000	0.01294816	0.02236626
Pipeline	PT	1.016400	2,346,868	0.00405240	0.00969958	0.00753019	0.02128217
Managed Forests	TT	0.250000	468,425	0.00099675	0.00038250	0.00185217	0.00323142
Farmland	FT	0.250000	126,092,338	0.00099675	0.00038250	0.00185217	0.00323142
			719,482,511				
Landfill PIL	HF	1.223945	214,190	0.00487989	0.00980000	0.00907996	0.02375985
Commercial PIL	CF/CG	1.233100	3,835,804	0.00491639	0.00980000	0.00913565	0.02385204
Residential PIL	RF/RG	1.000000	393,600	0.00398701	0.00153000	0.00740869	0.01292570
			723,926,106				

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 \$92.00 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 \$92.00 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 26th, 2020 and on or before office closing on October 26th, 2020.
6. A penalty at the rate of 1.25% will be charged on the first day of default and on the first day of each calendar month thereafter in which default continues on all unpaid instalments of taxes until December 31, 2020, after which the interest rates of 1.25% per month for each month or fraction thereof will be added.
 - i. The penalty charge applied on the August 26th, 2020 instalment will be waived for 90 days.
7. That this by-law shall take effect with final passing.

READ a FIRST and SECOND time this 25^h day of May, 2020.

READ a THIRD time and finally passed this 25th day of May, 2020.

Steve Hammell, *Mayor*

Bill Jones, *CAO/Clerk*