

THE CORPORATION OF THE MUNICIPALITY OF ARRAN-ELDERSLIE

BY-LAW NO. 25 – 2021

BEING A BY-LAW TO ASSESS AND LEVY THE RATES REQUIRED
FOR THE LAWFUL PURPOSES OF
THE MUNICIPALITY OF ARRAN-ELDERSLIE FOR 2021

WHEREAS the Municipality is required to levy the rates for Municipal, County and School Board purposes for the taxation year 2021; 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 \$5,515,404 is required by taxation in the year 2021 for Municipal purposes; and

WHEREAS the Corporation of the County of Bruce did pass By-law Number 2021-021 on the 4th day of March, 2021 thereby setting the 2021 tax ratios, the general County tax rate for 2021 and the estimated amount to be raised by the Municipality of Arran-Elderslie for the County in the amount of \$2,970,568; and

WHEREAS the sum of \$1,383,369 is required by taxation in the year 2021 for School purposes as set by the Province of Ontario depending on the classification of assessment; and

WHEREAS for the year 2021 the rateable property of the Municipality of Arran-Elderslie according to the last revised assessment roll is \$1,092,709,000;

2021 Assessment and Tax Levy						
Property Class	Class	Returned	County	Education	Municipal	Total
	ID	Assessment				
Residential	RT	528,745,301	2,184,797	808,980	4,030,911	7,024,688
Multi-Residential	MT	11,193,290	46,251	17,126	85,332	148,709
Multi-Residential- New	NT	1,675,000	6,921	2,563	12,769	22,253
Commercial	CT	25,809,656	131,506	227,125	242,626	601,257
Commercial - Vacant Land	CX	258,400	922	2,274	1,700	4,896
Commercial - Excess Land	CU	128,400	458	1,130	845	2,433
Commercial - New	XT	2,977,600	15,172	26,203	27,991	69,366
Commercial - New Excess	XU	95,600	341	841	629	1,811
Industrial	IT	3,273,200	23,638	28,804	43,611	96,053
Industrial - Full	IH	54,000	390	475	719	1,585
Industrial - Vacant Land Shared	IJ	6,300	30	55	55	140
Industrial - Vacant Land	IX	187,300	879	1,648	1,622	4,150
Industrial - Excess Land	IU	103,700	487	913	898	2,297
Industrial - Large	LT	4,236,000	30,591	37,277	56,439	124,306
Industrial - New	JT	1,364,200	9,852	12,005	18,176	40,033
Industrial - Small Scale on Farm	I7	24,500	177	54	326	557
Parking Lot	GT	45,500	232	400	428	1,060
Pipeline	PT	2,311,000	9,365	20,337	17,907	47,609
Managed Forests	TT	2,119,700	2,113	811	4,040	6,963
Farmland	FT	508,100,353	506,449	194,348	968,378	1,669,176
Total Rateable Assessment		1,092,709,000	2,970,568	1,383,369	5,515,404	9,869,342
Landfill PIL	HF	181,200	884		3,469	4,353
Commercial PIL	CF/CG	3,098,500	15,788		59,493	75,281
Residential PIL	RF/RG	393,600	1,626	70	3,533	5,229
Exempt Properties	E	45,289,300				
Total Assessment Value		1,141,671,600	2,988,866	1,383,439	5,581,899	9,954,204

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

1. That the sum of \$5,515,404 shall be raised for the lawful municipal purposes of the Corporation of the Municipality of Arran-Elderslie for the year 2021.
2. That the General Municipal Tax Rates for 2021 to be applied to each class of assessment, in accordance with tax ratios established by the County of Bruce as follows:

2021 Tax Rates							
Property Class	Class	Tax	Weighted	County	Education	Municipal	Total
	ID	Ratio	Assessment				
Residential	RT	1.000000	528,745,301	0.00413204	0.00153000	0.00762354	0.01328558
Multi-Residential	MT	1.000000	11,193,290	0.00413204	0.00153000	0.00762354	0.01328558
Multi-Residential- New	NT	1.000000	1,675,000	0.00413204	0.00153000	0.00762354	0.01328558
Commercial	CT	1.233100	31,825,887	0.00509522	0.00880000	0.00940059	0.02329581
Commercial- Vacant Land	CX	1.233100	318,633	0.00356665	0.00880000	0.00658041	0.01894707
Commercial- Excess Land	CU	1.233100	158,330	0.00356665	0.00880000	0.00658041	0.01894707
Commercial- New	XT	1.233100	3,671,679	0.00509522	0.00880000	0.00940059	0.02329581
Commercial- New Excess	XU	1.233100	117,884	0.00356665	0.00880000	0.00658041	0.01894707
Industrial	IT	1.747700	5,720,572	0.00722157	0.00880000	0.01332366	0.02934523
Industrial - Full	IH	1.747700	94,376	0.00722157	0.00880000	0.01332366	0.02934523
Industrial - Vacant Land Shared	IJ	1.136005	7,157	0.00469402	0.00880000	0.00866038	0.02215440
Industrial- Vacant Land	IX	1.136005	212,774	0.00469402	0.00880000	0.00866038	0.02215440
Industrial- Excess Land	IU	1.136005	117,804	0.00469402	0.00880000	0.00866038	0.02215440
Industrial- Large	LT	1.747700	7,403,257	0.00722157	0.00880000	0.01332366	0.02934523
Industrial- New	JT	1.747700	2,384,212	0.00722157	0.00880000	0.01332366	0.02934523
Industrial - Small Scale on Farm	I7	1.747700	42,819	0.00722157	0.00220000	0.01332366	0.02274523
Parking Lot	GT	1.233100	56,106	0.00509522	0.00880000	0.00940059	0.02329581
Pipeline	PT	1.016400	2,348,900	0.00405240	0.00880000	0.00774857	0.02060097
Managed Forests	TT	0.250000	529,925	0.00099675	0.00038250	0.00190588	0.00328513
Farmland	FT	0.250000	127,025,088	0.00099675	0.00038250	0.00190588	0.00328513
			723,648,993				
Landfill PIL	HF	1.223945	221,779	0.00487989	0.00980000	0.00934328	0.02402317
Commercial PIL	CF/CG	1.233100	3,820,760	0.00509522	0.00980000	0.00940059	0.02429581
Residential PIL	RF/RG	1.000000	393,600	0.00413204	0.00153000	0.00762354	0.01328558
			728,085,133				

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 \$93.00 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 \$93.00 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 25th, 2021 and on or before office closing on October 25th, 2021.
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, 2021, after which the interest rates of 1.25% per month for each month or fraction thereof will be added.
7. That this by-law shall take effect with final passing.

READ a FIRST and SECOND time this 12^h day of April, 2021.

READ a THIRD time and finally passed this 12th day of April, 2021.

Steve Hammell, *Mayor*

Christine Fraser-McDonald, Clerk