

CORPORATION OF THE COUNTY OF DUFFERIN

BY-LAW 2019-24

A BY-LAW TO ESTABLISH PROPERTY TAX RATES FOR UPPER-TIER (COUNTY) PURPOSES FOR THE YEAR 2019.

WHEREAS Section 311 of the Municipal Act, 2001 requires an Upper-Tier Municipality, annually, to pass a by-law directing each lower-tier municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

AND WHEREAS By-law 2019-14 of the Corporation of the County of Dufferin, dated March 14, 2019, adopted the annual County Budget, including estimates of all sums required during the year 2019 by the County of Dufferin, pursuant to section 289 of the Municipal Act, 2001;

AND WHEREAS the general upper-tier levy was determined from the estimates adopted in By-law 2019-14 to be \$38,499,122;

AND WHEREAS all property assessment rolls on which the 2019 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, 1990 chapter A.31 as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS the "Residential Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Office Building Assessment", "Shopping Centre Assessment", "Parking Lot Assessment", "Industrial Assessment", "Large Industrial Assessment", "Pipeline Assessment", "Farmlands Assessment", "Managed Forest Assessment", "New Construction Assessment", and their applicable subclasses pursuant to the Assessment Act, as amended, have been determined on the basis of the aforementioned property assessment rolls and are detailed on Schedule "A" attached hereto, and which forms part hereof;

AND WHEREAS the Tax Ratios and the Tax Rate Reductions for prescribed property subclasses have been set out in By-law 2019-23 of the Corporation of the County of Dufferin dated April 11, 2019;

AND WHEREAS these tax rates on the aforementioned "Residential Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Office Building Assessment", "Shopping Centre Assessment", "Parking Lot Assessment", "Industrial Assessment", "Large Industrial Assessment", "Pipeline Assessment", "Farmlands Assessment", "Managed Forest Assessment", "New Construction Assessment", and their applicable subclasses have been calculated pursuant to the provisions of the Municipal Act, 2001;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN ENACTS AS FOLLOWS:

1. DEFINITIONS:

In this By-law:

- a) "lower-tier municipalities" mean those municipalities that are member municipalities which form part of the County of Dufferin";
 - b) "Property classes" are as prescribed under the Assessment Act and include the residential property class, the multi-residential property class, the commercial property class and its subclasses, the industrial property class and its subclasses the pipeline property class, the farmlands property class and the managed forest property class;
 - c) "Tax rate" means the tax rate to six decimal places to be levied against the assessment of the property;
 - d) "Tax ratio" means the ratio between the tax rates for each property class and the tax rate for the residential property class, when the residential property class ratio is 1.0;
 - e) "Upper-tier municipality" means the Corporation of the County of Dufferin.
2. THAT for the year 2019, the lower-tier municipalities in the Corporation of the County of Dufferin shall levy upon Residential assessment, Multi-residential assessment, Commercial assessment, Industrial assessment, Pipeline assessment, Farmland assessment and Managed Forest assessment, and applicable subclasses, the upper-tier tax rates for County purposes as set out in Schedule "B" attached hereto and which forms part hereof.
3. THAT County Council directs that the general upper-tier tax levy, for each lower-tier municipality (as detailed in Schedule "C" attached hereto) be paid to the Treasurer of the Corporation of the County of Dufferin in four instalments, as per s. 311(13) of the Municipal Act, 2001.
4. THAT the amounts outlined in s. 311(13) which are not received by the Corporation of the County of Dufferin on the dates specified shall bear interest thereon at the rate of 15 per cent per year pursuant to s. 311 (19) of the Municipal Act, 2001.

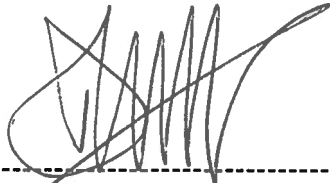
5. THAT the County Treasurer is hereby directed and authorized to undertake any required action necessary to collect the levies herein, including advising the lower-tier municipalities of the terms of this by-law forthwith, after its enactment.

6. THAT for payments-in-lieu of taxes, as defined in s.306 of the Municipal Act, 2001 and due to the County of Dufferin under s. 322, s.323 and O. Reg. 423/02 of the Municipal Act, 2001:
 - a) the estimated amount will be provided to the County Treasurer by the Treasurer of each lower-tier municipality as required under the Municipal Act;

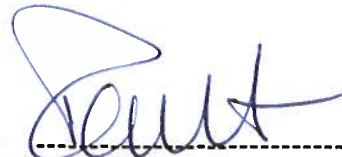
 - b) the actual amount due to the County of Dufferin will be based on the assessment rolls and the County rates of taxation for the year 2019.

7. THAT this bylaw comes into force on the day it is passed.

READ a first, second and third time and finally passed this 11th day of April, 2019.



Darren White, Warden



Pam Hillock, Clerk

Schedule "A" to By-law # 2019-24
 Current Value Assessment, using Phased-in 2016 Re-assessment Values (year 3 of 4) for purposes of 2019 Taxation

PROPERTY CLASS	MPAC Code	2208	2201	2204	2219	2212	2214	2216	2221	COUNTY TOTAL
		AMARANTH	EAST GARAFRAXA	GRAND VALLEY	MELANCTHON	MONO	ORANGEVILLE	MULMUR	SHELburne	
Residential - Full, Shared PIL			201,250				785,500			201,250
Residential - Upper Tier & Educ only			484,097,196	429,697,313	396,439,765	1,921,130,454	3,428,741,827	734,811,258	789,570,073	785,500
Residential - Full		603,654,323	484,298,446	429,697,313	396,439,765	1,921,130,454	3,429,527,327	734,811,258	789,570,073	8,788,142,209
Sub-Total RESIDENTIAL		603,654,323	484,298,446	429,697,313	396,439,765	1,921,130,454	3,429,527,327	734,811,258	789,570,073	8,789,128,959
Multi-Residential - Full		0	0	1,101,250	0	0	76,487,881	0	15,131,829	92,720,960
Multi-Residential - Farmland Awaiting Develop.		0	0	0	0	0	0	0	0	0
Sub-Total MULTI-RESIDENTIAL		0	0	1,101,250	0	0	76,487,881	0	15,131,829	92,720,960
Commercial - Full		13,924,033	6,836,720	5,655,892	6,668,926	79,944,005	316,446,620	9,188,740	43,520,428	482,185,364
Commercial - Excess Land		1,122,225	237,900	323,800	491,225	5,419,962	3,165,945	580,000	1,210,748	12,551,805
Commercial - Vacant Land		429,353		479,875	65,250	5,659,200	10,674,154	168,750	1,586,250	19,262,832
Commercial - Full, Shared PIL						45,000	5,905,025			5,950,025
Commercial - New Constr. Full		5,707,397	517,450	2,209,279	2,739,404	11,658,619	48,152,694	113,775	6,795,675	77,894,293
Commercial - New Constr. Excess Land		31,225		434,525			470,575		627,700	1,564,025
Commercial - Farmland Awaiting Development										0
Office Building - Full							1,462,300			1,462,300
Parking Lot - Full							2,079,227		116,500	2,195,727
Shopping Centre - Full						4,597,392	132,902,430		1,515,400	139,015,222
Shopping Centre - Excess Land						222,722	939,023			1,161,745
Sub-Total COMMERCIAL		21,214,233	7,592,070	9,103,371	9,964,805	107,746,900	522,197,993	10,051,265	55,372,701	743,243,338
Industrial - Full		4,159,050	3,310,207	224,900	10,541,267	6,298,558	38,552,692	344,020	11,247,719	74,678,413
Industrial - Excess Land		172,075	87,175	0	0	83,050	1,401,700	0	537,654	2,281,654
Industrial - Vacant Land		1,323,750		133,425	135,750	2,575,250	6,812,750		1,305,695	12,286,620
Industrial - Full, Shared PIL		574,727		134,275	115,000	251,600	261,500	59,887	84,279	1,481,268
Industrial - Full, Shared PIL Excess Land		246,975				94,900		54,739	0	396,614
Industrial - Full, Shared PIL Vacant Land									20,000	20,000
Industrial - Farmland Awaiting Development										0
Industrial - New Constr. Full		4,615,962	3,106,975	5,486,333	23,510,946	4,754,187	2,446,250		20,000	2,446,250
Industrial - New Constr. Excess Land			2,725			62,350	1,924,750			2,446,250
Large Industrial - Full							10,371,159		23,121,200	33,492,359
Large Industrial - Excess Land							516,027		632,825	1,148,852
Sub-Total INDUSTRIAL		11,092,539	6,507,082	5,978,933	34,302,963	14,119,895	62,286,828	458,646	36,949,372	171,696,258
Pipeline		2,007,566	302,500	845,202	1,900,441	4,866,771	5,915,072	38,375	1,933,000	17,808,927
Farmlands		240,430,897	207,835,162	155,558,669	217,037,605	163,357,781	550,550	193,024,316	979,177	1,178,774,157
Managed Forest		3,682,291	4,636,528	2,190,518	2,499,504	33,085,482	0	45,001,662	0	91,095,985
TOTAL TAXABLE		\$882,081,849	\$711,171,788	\$604,475,256	\$662,145,083	\$2,244,307,283	\$4,096,965,651	\$983,385,522	\$899,936,152	\$11,084,468,584
Payments-in-lieu		2,492,501	0	2,475,828	600,154	14,844,946	6,252,000	14,077,750	3,912,594	44,655,773
Exempt		25,145,474	15,207,703	14,762,921	10,667,359	133,493,355	215,117,412	81,592,694	52,169,956	548,156,874
TOTAL Phase-in Values for 2019		\$909,719,824	\$726,379,491	\$621,714,005	\$673,412,596	\$2,392,645,584	\$4,318,335,063	\$1,079,055,966	\$956,018,702	\$11,677,281,231

Schedule "B" to By-law # 2019-24
2019 COUNTY OF DUFFERIN TAX RATES AND LEVY

(for info. only)
Total Taxes
2018

<u>Property Class</u>	<u>Code</u>	<u>2019 County Tax Rates</u>	<u>2019 Phased-in C V A from MPAC</u>	<u>Total Taxes Per Class 2019</u>
Residential	RT	0.364791%	8,788,142,209	\$32,058,390
Residential Full, Shared PIL	RH	0.364791%	201,250	\$734
Residential, Upper-Tier & Educ only	RL	0.364791%	785,500	\$2,865
Multi Residential - Full	MT	0.784301%	92,720,960	\$727,212
Farmland Awaiting Development - Phase 1	M1	0.127677%	0	\$0
Commercial - Full	CT	0.445045%	482,185,364	\$2,145,944
Excess Land	CU	0.311532%	12,551,805	\$39,103
Vacant Land	CX	0.311532%	19,262,832	\$60,010
Full, Shared PIL	CH	0.445045%	5,950,025	\$26,480
Commercial New Constr. - Full	XT	0.445045%	77,894,293	\$346,665
Commercial New Constr. - Excess Land	XU	0.311532%	1,564,025	\$4,872
Farmland Awaiting Development - Phase 1	C1	0.127677%	0	\$0
Office Building - Full	DT	0.445045%	1,462,300	\$6,508
Parking Lot - Full	GT	0.445045%	2,195,727	\$9,772
Shopping Centre - Full	ST	0.445045%	139,015,222	\$618,681
Excess Land	SU	0.311532%	1,161,745	\$3,619
Industrial - Full	IT	0.801957%	74,678,413	\$598,889
Excess Land	IU	0.561370%	2,281,654	\$12,809
Vacant Land	IX	0.561370%	12,286,620	\$68,973
Full, Shared PIL	IH	0.801957%	1,481,268	\$11,879
Full, Shared PIL Vacant Land	IK	0.561370%	20,000	\$112
Full, Shared PIL Excess Land	IJ	0.561370%	396,614	\$2,226
Farmland Awaiting Development - Phase 1	I1	0.127677%	2,446,250	\$3,123
Industrial New Constr. - Full	JT	0.801957%	43,399,153	\$348,043
Excess Land	JU	0.561370%	65,075	\$365
Large Industrial - Full	LT	0.801957%	33,492,359	\$268,594
Excess Land	LU	0.561370%	1,148,852	\$6,449
Pipeline	PT	0.307191%	17,808,927	\$54,707
Farmlands	FT	0.083902%	1,178,774,157	\$989,015
Managed Forests	TT	0.091198%	91,095,985	\$83,078

11,084,468,584 **\$38,499,122**

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from Schedule A

**Schedule "C" to By-law # 2019-24
2019 TAX LEVY for Upper Tier Purposes by Area Municipality**

PROPERTY CLASS	TAX RATE	2019 DUFFERIN COUNTY TAX LEVY										COUNTY TOTAL
		2208	2201	2204	2219	2212	2214	2216	2221	2216	2221	
		AMARANTH	EAST GARAFRAXA	GRAND VALLEY	MELANCTHON	MONO	ORANGEVILLE	MULMUR	SHELburne	COUNTY TOTAL		
Residential - Full, Shared PIL	0.364791%	0	734	0	0	0	0	0	0	734		
Residential - Upper Tier & Educ only	0.364791%	0	0	0	0	0	2,865	0	0	2,865		
Residential - Full	0.364791%	2,202,079	1,765,944	1,567,498	1,446,178	7,008,116	12,507,764	2,680,528	2,880,284	32,058,390		
Sub-Total RESIDENTIAL	0.364791%	2,202,079	1,766,678	1,567,498	1,446,178	7,008,116	12,510,629	2,680,528	2,880,284	\$32,061,989	83.28%	
Multi-Residential - Full	0.784301%	0	0	8,637	0	0	599,896	0	118,679	727,212		
Multi-Residential - Farmland Awaiting Devel.	0.127677%	0	0	0	0	0	0	0	0	0		
Sub-Total MULTI-RESIDENTIAL		0	0	8,637	0	0	599,896	0	118,679	\$727,212	1.89%	
Commercial - Full	0.445045%	61,968	30,426	25,171	29,680	355,787	1,408,332	40,894	193,685	2,145,944		
Commercial - Excess Land	0.311532%	3,496	741	1,009	1,530	16,885	9,863	1,807	3,772	39,103		
Commercial - Vacant Land	0.311532%	1,338	0	1,495	203	18,253	33,253	526	4,942	60,010		
Commercial - Full, Shared PIL	0.445045%	0	0	0	0	200	26,280	0	0	26,480		
Commercial New Constr. - Full	0.445045%	25,400	2,303	9,832	12,192	51,886	214,301	506	30,244	346,665		
Commercial New Constr. - Excess Land	0.311532%	97	0	1,354	0	0	1,466	0	1,955	4,872		
Commercial - Farmland Awaiting Development	0.127677%	0	0	0	0	0	0	0	0	0		
Office Building - Full	0.445045%	0	0	0	0	0	6,508	0	0	6,508		
Parking Lot - Full	0.445045%	0	0	0	0	0	9,253	0	518	9,772		
Shopping Centre - Full	0.445045%	0	0	0	0	20,460	591,477	0	6,744	618,681		
Shopping Centre - Excess Land	0.311532%	0	0	0	0	694	2,925	0	0	3,619		
Sub-Total COMMERCIAL		92,300	33,471	38,861	43,605	464,166	2,303,659	43,733	241,861	\$3,261,654	8.47%	
Industrial - Full	0.801957%	33,354	26,546	1,804	84,536	50,512	309,176	2,759	90,203	598,889		
Industrial - Excess Land	0.561370%	966	489	0	0	466	7,869	0	3,018	12,809		
Industrial - Vacant Land	0.561370%	7,431	0	749	762	14,457	38,245	0	7,330	68,973		
Industrial - Full, Shared PIL	0.801957%	4,609	0	1,077	922	2,018	2,097	480	676	11,879		
Industrial - Full, Shared PIL Vacant Land	0.561370%	1,386	0	0	0	533	0	307	0	2,226		
Industrial - Full, Shared PIL Excess Land	0.561370%	0	0	0	0	0	0	0	112	112		
Industrial - Farmland Awaiting Development	0.127677%	0	0	0	0	0	3,123	0	0	3,123		
Industrial New Constr. - Full	0.801957%	37,018	24,917	43,998	188,548	38,127	15,437	0	0	348,043		
Industrial New Constr. - Excess Land	0.561370%	0	15	0	0	350	0	0	0	365		
Large Industrial - Full	0.801957%	0	0	0	0	0	83,172	0	185,422	268,594		
Large Industrial - Excess Land	0.561370%	0	0	0	0	0	2,897	0	3,552	6,449		
Sub-Total INDUSTRIAL		84,764	51,968	47,627	274,768	106,462	462,015	3,546	290,313	\$1,321,465	3.43%	
Pipeline	0.307191%	6,167	929	2,596	5,838	14,950	18,171	118	5,938	54,707	0.14%	
Farmlands	0.083902%	201,726	174,378	130,517	182,100	137,060	462	161,951	822	989,015	2.57%	
Managed Forest	0.091198%	3,358	4,228	1,998	2,279	30,173	0	41,042	0	83,078	0.22%	
TOTAL TAX LEVY		\$2,590,394	\$2,031,652	\$1,797,734	\$1,954,768	\$7,760,927	\$15,894,832	\$2,930,918	\$3,537,897	\$38,499,122	100.00%	
										per Schedule B		
% SHARE OF UPPER TIER LEVY		6.73%	5.28%	4.67%	5.08%	20.16%	41.29%	7.61%	9.19%	100.00%		