

CORPORATION OF THE COUNTY OF DUFFERIN

BY-LAW 2020-32

A BY-LAW TO ESTABLISH PROPERTY TAX RATES FOR UPPER-TIER (COUNTY) PURPOSES FOR THE YEAR 2020.

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 2020-02 of the Corporation of the County of Dufferin, dated January 9, 2020, adopted the annual County Budget, including estimates of all sums required during the year 2020 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 2020-02 to be \$39,965,000;

AND WHEREAS all property assessment rolls on which the 2020 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 2020-21 of the Corporation of the County of Dufferin dated February 13, 2020;

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:

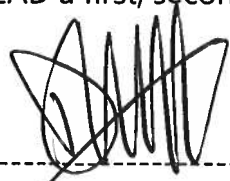
In this By-law:

- 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 2020, 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.

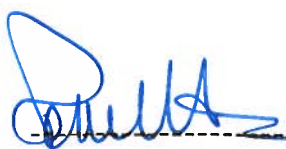
3. THAT County Council directs that the general upper-tier tax levy, for each lower-tier municipality (as detailed in Schedule "C" attached hereto) be paid to the Treasurer of the Corporation of the County of Dufferin in four instalments, as per s. 311(13) of the Municipal Act, 2001.
4. THAT the amounts 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 2020.
7. THAT this bylaw comes into force on the day it is passed.

READ a first, second and third time and finally passed this 12th day of March, 2020.



Darren White, Warden





Pam Hillock, Clerk

Schedule "A" to By-law # 2020-32
 Current Value Assessment, using Phased-in Re-assessment Values of 2016 (Phase-in year 4 of 4) for purposes of 2020 Taxation

PROPERTY CLASS	MPAC Code										COUNTY TOTAL	
	2208	2201	2204	2219	2212	2214	2216	2221	2221	2221		
	AMARANTH	EAST GARAFRAXA	GRAND VALLEY	MELANCTHON	MONO	ORANGEVILLE	MULMUR	SHELburnE				
Residential - Full, Shared PIL		82,600										82,600
Residential - Full	648,994,518	514,173,411	466,132,364	420,067,100	2,033,320,985	3,628,274,108	781,634,800	822,945,300				9,315,542,586
Sub-Total RESIDENTIAL	648,994,518	514,256,011	466,132,364	420,067,100	2,033,320,985	3,628,274,108	781,634,800	822,945,300				9,315,542,586
Multi-Residential - Full	0	0	1,111,000	0	0	79,813,900	0	16,791,200				97,716,100
Multi-Residential - Farmland Awaiting Develop.	0	0	0	0	0	0	0	0				0
Sub-Total MULTI-RESIDENTIAL	0	0	1,111,000	0	0	79,813,900	0	16,791,200				97,716,100
Commercial - Full	14,219,782	6,988,000	5,605,800	6,937,000	84,342,970	328,064,500	8,956,500	44,010,000				499,124,552
Commercial - Excess Land	1,250,300	241,200	330,900	528,800	6,163,702	3,300,000	608,900	1,055,600				13,479,402
Commercial - Vacant Land	442,000		494,500	68,000	8,154,000	10,077,700	4,838,000	1,658,000				25,732,200
Commercial - Full, Shared PIL					45,000	6,427,000						6,472,000
Commercial - New Constr. Full	6,123,900	10,459,700	3,466,460	3,173,200	11,775,700	50,494,600	81,500	10,125,200				95,700,260
Commercial - New Constr. Excess Land	31,800	165,100	444,300			482,600		962,000				2,085,800
Commercial - Farm Business C 7					36,400							36,400
Office Building - Full						2,014,400						2,014,400
Parking Lot - Full						2,581,000		123,000				2,704,000
Shopping Centre - Full					4,937,731	132,503,500		1,698,500				139,139,731
Shopping Centre - Excess Land					228,106	1,057,700						1,285,806
Sub-Total COMMERCIAL	22,067,782	17,854,000	10,341,960	10,707,000	115,683,609	537,003,000	14,484,900	59,632,300				787,774,551
Industrial - Full	4,544,800	3,388,800	225,400	11,183,300	6,487,200	41,101,300	345,800	12,620,400				79,897,000
Industrial - Excess Land	178,100	88,200	0	0	85,400	1,443,600	0	346,100				2,141,400
Industrial - Vacant Land	1,447,000		155,000	141,000	1,750,000	7,798,500		6,011,000				17,302,500
Industrial - Full, Shared PIL	619,700		134,400	117,000	255,100	262,000	60,700	113,000				1,561,900
Industrial - Full, Shared PIL Excess Land	266,300				94,900		55,800	0				417,000
Industrial - Farm Business J 7	11,500					0						11,500
Industrial - New Constr. Full	4,946,200	3,214,100	6,150,669	24,786,000	6,393,600	2,022,000		25,926,800				47,512,569
Industrial - New Constr. Excess Land		2,800			65,900							68,700
Large Industrial - Full						10,857,600						36,784,400
Large Industrial - Excess Land						511,600		0				511,600
Sub-Total INDUSTRIAL	12,013,600	6,693,900	6,665,469	36,227,300	15,132,100	63,996,600	462,300	45,017,300				186,208,569
Pipeline	2,037,000	308,000	875,000	1,936,000	5,027,000	6,038,000	39,500	1,975,000				18,235,500
Farmlands	259,273,100	233,381,289	173,921,925	249,478,200	178,792,642	603,000	208,098,100	1,186,500				1,304,734,756
Managed Forest	3,841,500	5,805,000	2,405,100	2,975,800	35,464,200	0	49,787,700	0				100,279,300
TOTAL TAXABLE	\$948,227,500	\$776,298,200	\$661,452,818	\$721,391,400	\$2,383,420,536	\$4,315,728,608	\$1,054,507,300	\$947,547,600				\$11,810,573,962
Payments-in-lieu	2,999,500	0	2,741,000	853,000	14,809,000	7,830,400	14,274,000	4,189,400				47,636,300
Exempt	27,132,000	15,794,700	15,632,600	11,185,400	143,262,264	225,928,600	85,905,000	53,878,000				578,718,564
TOTAL Phased-in Values for 2020	\$978,299,000	\$794,092,900	\$679,826,418	\$733,429,800	\$2,541,491,800	\$4,549,487,608	\$1,154,686,300	\$1,005,615,000				\$12,436,928,826

Schedule "B" to By-law # 2020-32
2020 COUNTY OF DUFFERIN TAX RATES AND LEVY

<u>Property Class</u>	<u>Code</u>	<u>2020 County</u>	<u>2020 Phased-in</u>	<u>Total Taxes</u>	<u>(for info. only)</u>
		<u>Tax Rates</u>	<u>C V A from MPAC</u>	<u>Per Class 2020</u>	<u>Total Taxes 2019</u>
Residential	RT	0.357472%	9,315,542,586	\$33,300,441	\$32,061,255
Residential Full, Shared PIL	RH	0.357472%	82,600	\$295	\$734
Multi Residential - Full	MT	0.714944%	97,716,100	\$698,615	\$727,212
Commercial - Full	CT	0.436116%	499,124,552	\$2,176,761	\$2,145,944
Excess Land	CU	0.305281%	13,479,402	\$41,150	\$39,103
Vacant Land	CX	0.305281%	25,732,200	\$78,556	\$60,010
Full, Shared PIL	CH	0.436116%	6,472,000	\$28,225	\$26,480
Commercial New Constr. - Full	XT	0.436116%	95,700,260	\$417,364	\$346,665
- Excess Land	XU	0.305281%	2,085,800	\$6,368	\$4,872
Commercial - Farm Business	C7	0.436116%	36,400	\$159	\$0
Office Building - Full	DT	0.436116%	2,014,400	\$8,785	\$6,508
Parking Lot - Full	GT	0.436116%	2,704,000	\$11,793	\$9,772
Shopping Centre - Full	ST	0.436116%	139,139,731	\$606,810	\$618,681
Excess Land	SU	0.305281%	1,285,806	\$3,925	\$3,619
Industrial - Full	IT	0.785866%	79,897,000	\$627,884	\$598,889
Excess Land	IU	0.550107%	2,141,400	\$11,780	\$12,809
Vacant Land	IX	0.550107%	17,302,500	\$95,182	\$68,973
Full, Shared PIL	IH	0.785866%	1,561,900	\$12,274	\$11,879
Full, Shared PIL Excess Land	IJ	0.550107%	417,000	\$2,294	\$2,338
Farm Business	J7	0.785866%	11,500	\$90	\$0
Industrial New Constr. - Full	JT	0.785866%	47,512,569	\$373,385	\$351,166
Excess Land	JU	0.550107%	68,700	\$378	\$365
Large Industrial - Full	LT	0.785866%	36,784,400	\$289,076	\$268,594
Excess Land	LU	0.550107%	511,600	\$2,814	\$6,449
Pipeline	PT	0.301027%	18,235,500	\$54,894	\$54,707
Farmlands	FT	0.078644%	1,304,734,756	\$1,026,083	\$989,015
Managed Forests	TT	0.089368%	100,279,300	\$89,618	\$83,078
			11,810,573,962	\$39,965,000	\$ 38,499,117
			from Schedule A	2020 Tax Levy	

**Schedule "C" to By-law # 2020-32
2020 TAX LEVY for Upper Tier Purposes by Area Municipality**

PROPERTY CLASS	TAX RATE	2020 DUFFERIN COUNTY TAX LEVY										COUNTY TOTAL	
		2208	2201	2204	2219	2212	2214	2216	2221	2214	2216		2221
		AMARANTH	EAST GARAFRAXA	GRAND VALLEY	MELANCTHON	MONO	ORANGEVILLE	MULMUR	SHELburne				
Residential - Full, Shared P/L	0.357472%	0	295	0	0	0	0	0	0	0	0	0	295
Residential - Full	0.357472%	2,319,974	1,838,026	1,666,293	1,501,622	7,268,550	12,970,053	2,794,126	2,941,798	2,941,798	2,941,798	33,300,441	
Sub-Total RESIDENTIAL		2,319,974	1,838,321	1,666,293	1,501,622	7,268,550	12,970,053	2,794,126	2,941,798	2,941,798	2,941,798	\$33,300,737	83.32%
Multi-Residential - Full	0.714944%	0	0	7,943	0	0	570,625	0	120,048	0	120,048	698,615	
Sub-Total MULTI-RESIDENTIAL		0	0	7,943	0	0	570,625	0	120,048	0	120,048	\$698,615	1.75%
Commercial - Full	0.436116%	62,015	30,476	24,448	30,253	367,833	1,430,741	39,061	191,935	191,935	191,935	2,176,761	
Commercial - Excess Land	0.305281%	3,817	736	1,010	1,614	18,817	10,074	1,859	3,223	3,223	3,223	41,150	
Commercial - Vacant Land	0.305281%	1,349	0	1,510	208	24,893	30,765	14,769	5,062	5,062	5,062	78,556	
Commercial - Full, Shared P/L	0.436116%	0	0	0	0	196	28,029	0	0	0	0	28,225	
Commercial New Constr. - Full	0.436116%	26,707	45,616	15,118	13,839	51,356	220,215	355	44,158	44,158	44,158	417,364	
Commercial New Constr. - Excess Land	0.305281%	97	504	1,356	0	0	1,473	0	2,937	2,937	2,937	6,368	
Commercial - Farm Business	0.436116%	0	0	0	0	159	0	0	0	0	0	159	
Office Building - Full	0.436116%	0	0	0	0	0	8,785	0	0	0	0	8,785	
Parking Lot - Full	0.436116%	0	0	0	0	0	11,256	0	536	536	536	11,793	
Shopping Centre - Full	0.436116%	0	0	0	0	21,534	577,869	0	7,407	7,407	7,407	606,810	
Shopping Centre - Excess Land	0.305281%	0	0	0	0	696	3,229	0	0	0	0	3,925	
Sub-Total COMMERCIAL		93,985	77,333	43,442	45,914	485,484	2,322,437	56,045	255,257	255,257	255,257	\$3,379,896	8.46%
Industrial - Full	0.785866%	35,716	26,631	1,771	87,886	50,981	323,001	2,718	99,179	99,179	99,179	627,884	
Industrial - Excess Land	0.550107%	980	485	0	0	470	7,941	0	1,904	1,904	1,904	11,780	
Industrial - Vacant Land	0.550107%	7,960	0	853	776	9,627	42,900	0	33,067	33,067	33,067	95,182	
Industrial - Full, Shared P/L	0.785866%	4,870	0	1,056	919	2,005	2,059	477	888	888	888	12,274	
Industrial - Full, Shared P/L Excess Land	0.550107%	1,465	0	0	0	522	0	307	0	0	0	2,294	
Industrial - Farm Business	0.785866%	90	0	0	0	0	0	0	0	0	0	90	
Industrial New Constr. - Full	0.785866%	38,871	25,259	48,336	194,784	50,245	15,891	0	0	0	0	373,385	
Industrial New Constr. - Excess Land	0.550107%	0	15	0	0	363	0	0	0	0	0	378	
Large Industrial - Full	0.785866%	0	0	0	0	0	85,326	0	203,750	203,750	203,750	289,076	
Large Industrial - Excess Land	0.550107%	0	0	0	0	0	2,814	0	0	0	0	2,814	
Sub-Total INDUSTRIAL		89,952	52,391	52,016	284,365	114,212	479,933	3,502	338,788	338,788	338,788	\$1,415,159	3.54%
Pipeline	0.301027%	6,132	927	2,634	5,828	15,133	18,176	119	5,945	5,945	5,945	54,894	
Farmlands	0.078644%	203,897	183,540	136,779	196,194	140,609	474	163,655	933	933	933	1,026,083	
Managed Forest	0.089368%	3,433	5,188	2,149	2,659	31,694	0	44,494	0	0	0	89,618	
TOTAL TAX LEVY		\$2,717,373	\$2,157,699	\$1,911,256	\$2,036,583	\$8,055,681	\$16,361,699	\$3,061,940	\$3,662,769	\$3,662,769	\$3,662,769	\$39,965,000	100.00%
% SHARE OF UPPER TIER LEVY		6.80%	5.40%	4.78%	5.10%	20.16%	40.94%	7.66%	9.16%	9.16%	9.16%	100.00%	per Schedule B