



COUNCIL ADDENDUM

**Thursday, April 14, 2022 at 7:00 p.m.
Video Conference**

12. BY-LAWS

2022-07

A by-law to establish property tax rates for Upper-Tier (County) purposes for the Year 2022.

Listed on the
Agenda
Updated schedules
attached.

CORPORATION OF THE COUNTY OF DUFFERIN

BY-LAW 2022-07

A BY-LAW TO ESTABLISH PROPERTY TAX RATES FOR UPPER-TIER (COUNTY) PURPOSES FOR THE YEAR 2022.

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 2022-05 of the Corporation of the County of Dufferin, dated March 10, 2022, adopted the annual County Budget, including estimates of all sums required during the year 2022 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 2022-05 to be \$41,271,260;

AND WHEREAS all property assessment rolls on which the 2022 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 2022-06 of the Corporation of the County of Dufferin dated April 14, 2022;

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 2022, 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 2022.
7. THAT this bylaw comes into force on the day it is passed.

READ a first, second and third time and finally passed this 14th day of April, 2022.

Wade Mills, Warden



Michelle Dunne, Clerk

Schedule A to By-law # 2022-07

Current Value Assessment, using Phased-in Re-assessment Values of 2016 (Phase-in year 4 of 4) for purposes of 2022 Taxation

PROPERTY CLASS	CODE	2208	2201	2204	2219	2212	2214	2216	2221	COUNTY TOTAL
		AMARANTH	EAST GARAFRAXA	GRAND VALLEY	MELANCTHON	MONO	ORANGEVILLE	MULMUR	SHELBURNE	
Residential - Full	RT	666,275,700	536,913,000	501,495,168	431,872,000	2,065,519,098	3,648,300,026	801,333,100	886,539,700	9,538,247,792
Residential - Full, Shared PIL	RH		153,400	101,000						254,400
Sub-Total RESIDENTIAL		666,275,700	537,066,400	501,596,168	431,872,000	2,065,519,098	3,648,300,026	801,333,100	886,539,700	9,538,502,192
Multi-Residential - Full	MT			1,032,000			82,344,000		16,332,200	99,708,200
Multi-Residential - New	NT						2,262,000			2,262,000
Sub-Total MULTI-RESIDENTIAL		0	0	1,032,000	0	0	84,606,000	0	16,332,200	101,970,200
Commercial - Full	CT	14,912,729	5,896,300	6,270,100	7,199,900	87,724,554	322,312,000	10,300,600	42,669,300	497,285,483
Commercial - Excess Land	CU	1,527,271	227,600	232,200	401,700	5,159,498	4,597,700	525,700	1,058,400	13,730,069
Commercial - Vacant Land	CX	442,000		494,500	68,000	6,151,000	11,618,700	179,000	14,411,000	33,364,200
Commercial - Full, Shared PIL	CH					45,000	7,001,000			7,046,000
Commercial - New Constr. Full	XT	8,131,000	10,765,900	5,527,460	3,050,300	21,501,000	51,635,400	1,540,600	10,686,500	112,838,160
Commercial - New Constr. Excess Land	XU	31,800	165,100	444,300			242,600		791,700	1,675,500
Commercial - New Constr. Vacant Land	XX								681,000	681,000
Commercial - Farm Business	C7					36,400				36,400
Office Building - Full	DT						2,014,400			2,014,400
Parking Lot - Full	GT			34,000			2,581,000		123,000	2,738,000
Shopping Centre - Full	ST					3,644,154	133,801,200		1,698,500	139,143,854
Shopping Centre - Excess Land	SU					168,347	657,700			826,047
Sub-Total COMMERCIAL		25,044,800	17,054,900	13,002,560	10,719,900	124,429,953	536,461,700	12,545,900	72,119,400	811,379,113
Industrial - Full	IT	4,537,500	3,455,300	408,200	11,496,200	6,771,200	42,399,300	444,100	13,594,100	83,105,900
Industrial - Excess Land	IU	157,800	21,600			13,900	1,443,600		346,100	1,983,000
Industrial - Vacant Land	IX	1,338,000		155,000	141,000	1,750,000	4,739,500		2,796,000	10,919,500
Industrial - Full, Shared PIL	IH	619,700		109,200	117,000	255,100	262,000	58,500	113,000	1,534,500
Industrial - Full, Shared PIL Excess Land	IK	266,300				94,900				361,200
Industrial - Farm Business	J7	11,800								11,800
Industrial - Farmland 1	I1						2,779,000			2,779,000
Industrial - New Constr. Full	JT	5,908,200	3,214,100	5,918,566	27,442,300	7,616,800	8,286,000	55,100	7,628,100	66,069,166
Industrial - New Constr. Excess Land	JU		2,800			65,900			1,175,900	1,244,600
Large Industrial - Full	LT						10,857,600		24,154,000	35,011,600
Large Industrial - Excess Land	LU						511,600			511,600
Sub-Total INDUSTRIAL		12,839,300	6,693,800	6,590,966	39,196,500	16,567,800	71,278,600	557,700	49,807,200	203,531,866
Pipeline	PT	2,039,000	386,000	909,000	1,939,000	5,027,000	6,031,000	39,500	2,084,000	18,454,500
Farmlands	FT	266,386,200	229,937,600	189,079,924	251,367,400	174,529,823	108,800	201,857,300	441,500	1,313,708,547
Managed Forest	TT	3,756,000	6,634,400	2,473,600	3,252,500	35,848,300		52,680,300		104,645,100
TOTAL TAXABLE		976,341,000	797,773,100	714,684,218	738,347,300	2,421,921,974	4,346,786,126	1,069,013,800	1,027,324,000	12,092,191,518
Payments-in-lieu	PIL	2,939,500	0	4,693,000	853,000	16,134,000	6,846,400	14,371,000	4,559,300	50,396,200
Exempt	E	26,639,400	16,806,200	16,615,900	13,553,300	148,586,726	248,165,800	90,533,000	55,637,200	616,537,526
TOTAL Phased-in Values for 2020		1,005,919,900	814,579,300	735,993,118	752,753,600	2,586,642,700	4,601,798,326	1,173,917,800	1,087,520,500	12,759,125,244

Schedule B to By-law # 2022-07
2022 COUNTY OF DUFFERIN TAX RATES AND LEVY

Property Class	Code	2022 County Tax Rates	2022 Phased-in CVA from MPAC (per Schedule A)	Total Taxes Per Class 2022	Total Taxes 2021 (info only)
Residential	RT	0.369646%	9,538,247,792	\$35,257,796	\$34,229,928
Residential Full, Shared PIL	RH	0.369646%	254,400	\$940	\$667
Multi Residential - Full	MT	0.739292%	99,708,200	\$737,135	\$702,015
Multi-Residential - New	NT	0.406611%	2,262,000	\$9,198	\$0
Commercial - Full	CT	0.450968%	497,285,483	\$2,242,599	\$2,195,641
Excess Land	CU	0.315678%	13,730,069	\$43,343	\$43,635
Vacant Land	CX	0.315678%	33,364,200	\$105,323	\$68,295
Full, Shared PIL	CH	0.450968%	7,046,000	\$31,775	\$28,705
Commercial New Constr. - Full	XT	0.450968%	112,838,160	\$508,864	\$450,894
Excess Land	XU	0.315678%	1,675,500	\$5,289	\$6,543
Vacant Land	XX	0.315678%	681,000	\$2,150	\$0
Commercial - Farm Business	C7	0.450968%	36,400	\$164	\$161
Office Building - Full	DT	0.450968%	2,014,400	\$9,084	\$8,934
Parking Lot - Full	GT	0.450968%	2,738,000	\$12,348	\$11,993
Shopping Centre - Full	ST	0.450968%	139,143,854	\$627,494	\$616,611
Excess Land	SU	0.315678%	826,047	\$2,608	\$2,750
Industrial - Full	IT	0.812630%	83,105,900	\$675,343	\$636,894
Excess Land	IU	0.568841%	1,983,000	\$11,280	\$11,867
Vacant Land	IX	0.568841%	10,919,500	\$62,115	\$72,911
Full, Shared PIL	IH	0.812630%	1,534,500	\$12,470	\$12,282
Full, Shared PIL Excess Land	IJ	0.568841%	361,200	\$2,055	\$2,333
Farm Business	J7	0.812630%	11,800	\$96	\$92
Farmland 1	I1	0.284420%	2,779,000	\$7,904	\$7,774
Industrial New Constr. - Full	JT	0.812630%	66,069,166	\$536,898	\$446,677
Excess Land	JU	0.568841%	1,244,600	\$7,080	\$384
Large Industrial - Full	LT	0.812630%	35,011,600	\$284,515	\$279,822
Excess Land	LU	0.568841%	511,600	\$2,910	\$2,862
Pipeline	PT	0.311279%	18,454,500	\$57,445	\$56,078
Farmlands	FT	0.081322%	1,313,708,547	\$1,068,336	\$1,053,734
Managed Forests	TT	0.092412%	104,645,100	\$96,704	\$92,819
			12,092,191,518	\$42,421,260	\$41,043,301

2022 Tax Levy

Schedule C to By-law # 2022-07
2022 TAX LEVY for Upper Tier Purposes by Area Municipality

PROPERTY CLASS	Code	TAX RATE	2208	2201	2204	2219	2212	2214	2216	2221	COUNTY TOTAL
			AMARANTH	EAST GARAFRAXA	GRAND VALLEY	MELANCTHON	MONO	ORANGEVILLE	MULMUR	SHELburnE	
Residential - Full, Shared PIL	RH	0.369646%	2,462,861	1,984,677	1,853,757	1,596,398	7,635,109	13,485,840	2,962,096	3,277,059	35,257,796
Residential - Full	RT	0.369646%	0	567	373	0	0	0	0	0	940
Sub-Total RESIDENTIAL			2,462,861	1,985,244	1,854,130	1,596,398	7,635,109	13,485,840	2,962,096	3,277,059	\$35,258,737
Multi-Residential - Full	MT	0.739292%	0	0	7,629	0	0	608,763	0	120,743	737,135
Multi-Res - New	NT	0.406611%	0	0	0	0	0	9,198	0	0	9,198
Sub-Total MULTI-RESIDENTIAL			0	0	7,629	0	0	617,960	0	120,743	\$746,332
Commercial - Full	CT	0.450968%	67,252	26,590	28,276	32,469	395,610	1,453,524	46,452	192,425	2,242,599
Commercial - Excess Land	CU	0.315678%	4,821	718	733	1,268	16,287	14,514	1,660	3,341	43,343
Commercial - Vacant Land	CX	0.315678%	1,395	0	1,561	215	19,417	36,678	565	45,492	105,323
Commercial - Full, Shared PIL	CH	0.450968%	0	0	0	0	203	31,572	0	0	31,775
Commercial New Constr. - Full	XT	0.450968%	36,668	48,551	24,927	13,756	96,963	232,859	6,948	48,193	508,864
Commercial New Constr. - Excess Land	XU	0.315678%	100	521	1,403	0	0	766	0	2,499	5,289
Commercial - New Constr. Vacant Land	XX	0.315678%	0	0	0	0	0	0	0	2,150	2,150
Commercial - Farm Business	C7	0.450968%	0	0	0	0	164	0	0	0	164
Office Building - Full	DT	0.450968%	0	0	0	0	0	9,084	0	0	9,084
Parking Lot - Full	GT	0.450968%	0	0	153	0	0	11,639	0	555	12,348
Shopping Centre - Full	ST	0.450968%	0	0	0	0	16,434	603,401	0	7,660	627,494
Shopping Centre - Excess Land	SU	0.315678%	0	0	0	0	531	2,076	0	0	2,608
Sub-Total COMMERCIAL			110,237	76,381	57,053	47,708	545,610	2,396,114	55,625	302,314	\$3,591,041
Industrial - Full	IT	0.812630%	36,873	28,079	3,317	93,422	55,025	344,549	3,609	110,470	675,343
Industrial - Excess Land	IU	0.568841%	898	123	0	0	79	8,212	0	1,969	11,280
Industrial - Vacant Land	IX	0.568841%	7,611	0	882	802	9,955	26,960	0	15,905	62,115
Industrial - Full, Shared PIL	IH	0.812630%	5,036	0	887	951	2,073	2,129	475	918	12,470
Industrial - Full, Shared PIL Excess Land	IJ	0.568841%	1,515	0	0	0	540	0	0	0	2,055
Industrial - Farm Business	J7	0.812630%	96	0	0	0	0	0	0	0	96
Industrial - Farmland 1	I1	0.284420%	0	0	0	0	0	7,904	0	0	7,904
Industrial New Constr. - Full	JT	0.812630%	48,012	26,119	48,096	223,004	61,896	67,335	448	61,988	536,898
Industrial New Constr. - Excess Land	JU	0.568841%	0	16	0	0	375	0	0	6,689	7,080
Large Industrial - Full	LT	0.812630%	0	0	0	0	0	88,232	0	196,283	284,515
Large Industrial - Excess Land	LU	0.568841%	0	0	0	0	0	2,910	0	0	2,910
Sub-Total INDUSTRIAL			100,040	54,336	53,182	318,179	129,943	548,231	4,532	394,221	\$1,602,665
Pipeline	PT	0.311279%	6,347	1,202	2,830	6,036	15,648	18,773	123	6,487	57,445
Farmlands	FT	0.081322%	216,631	186,990	153,764	204,417	141,931	88	164,155	359	1,068,336
Managed Forest	TT	0.092412%	3,471	6,131	2,286	3,006	33,128	0	48,683	0	96,704
TOTAL TAX LEVY			\$2,899,587	\$2,310,284	\$2,130,874	\$2,175,743	\$8,501,368	\$17,067,007	\$3,235,213	\$4,101,183	\$42,421,260
											per Schedule B
% SHARE OF UPPER TIER LEVY			6.84%	5.45%	5.02%	5.13%	20.04%	40.23%	7.63%	9.67%	100.00%