

CORPORATION OF THE COUNTY OF DUFFERIN

BY-LAW 2024-04

A BY-LAW TO ESTABLISH PROPERTY TAX RATES FOR UPPER-TIER (COUNTY) PURPOSES FOR THE YEAR 2024.

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 2024-02 of the Corporation of the County of Dufferin, dated January 11, 2024, adopted the annual County Budget, including estimates of all sums required during the year 2024 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 2024-02 to be \$47,469,913;

AND WHEREAS all property assessment rolls on which the 2024 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 2024-03 of the Corporation of the County of Dufferin dated January 11, 2024;

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 2024, 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 2024.
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 January, 2024.

Original signed by:

Darren White, Warden



Michelle Dunne, Clerk

Schedule A

Current Value Assessment, using Phased-in Re-assessment Values of 2016 (Phase-in year 4 of 4) for purposes of 2024 Taxation

PROPERTY CLASS	CODE	AMARANTH	EAST GARAFRAXA	GRAND VALLEY	MELANCTHON	MONO	ORANGEVILLE	MULMUR	SHELBURNE	COUNTY TOTAL
Residential - Full	RT	692,461,800	559,697,200	534,960,882	446,488,800	2,088,589,160	3,724,505,618	826,681,300	976,285,809	9,849,670,569
Residential - Full, Shared PIL	RH	0	153,400	101,000	0	0	0	0	81,000	335,400
Sub-Total RESIDENTIAL		692,461,800	559,850,600	535,061,882	446,488,800	2,088,589,160	3,724,505,618	826,681,300	976,366,809	9,850,005,969
Multi-Residential - Full	MT	0	0	1,032,000	0	0	82,015,000	0	16,351,200	99,398,200
Multi-Residential - New	NT	0	0	0	0	0	4,074,300	0	0	4,074,300
Sub-Total MULTI-RESIDENTIAL		0	0	1,032,000	0	0	86,089,300	0	16,351,200	103,472,500
Commercial - Full	CT	24,967,629	23,126,100	11,694,026	10,984,800	109,331,492	378,541,508	10,814,600	61,957,400	631,417,555
Commercial - Excess Land	CU	1,559,071	264,400	676,500	393,200	3,574,998	5,211,800	525,700	1,235,900	13,441,569
Commercial - Vacant Land	CX	442,000	0	447,000	68,000	8,139,000	10,125,700	291,000	2,146,000	21,658,700
Commercial - Full, Shared PIL	CH	0	0	0	0	49,000	7,051,000	0	0	7,100,000
Commercial - Small on Farm Business	C7	0	0	0	0	19,800	0	0	17,600	37,400
Office Building - Full	DT	0	0	0	0	0	2,014,400	0	0	2,014,400
Parking Lot - Full	GT	0	0	81,500	0	235,000	3,487,000	0	123,000	3,926,500
Shopping Centre - Full	ST	0	0	0	0	3,644,154	138,487,600	0	8,216,200	150,347,954
Shopping Centre - Excess Land	SU	0	0	0	0	168,347	657,700	0	0	826,047
Sub-Total COMMERCIAL		26,968,700	23,390,500	12,899,026	11,446,000	125,161,791	545,576,708	11,631,300	73,696,100	830,770,125
Industrial - Full	IT	11,391,500	13,339,300	6,719,215	45,603,800	17,900,100	51,929,600	1,832,000	21,081,200	169,796,715
Industrial - Excess Land	IU	157,800	24,400	0	0	79,800	1,130,500	0	1,522,000	2,914,500
Industrial - Vacant Land	IX	2,715,200	0	155,000	141,000	1,515,000	3,424,500	0	2,796,000	10,746,700
Industrial - Full, Shared PIL	IH	619,700	0	109,200	117,000	255,100	262,000	58,500	113,000	1,534,500
Industrial - Full, Shared PIL Excess Land	IK	266,300	0	0	0	94,900	0	0	0	361,200
Industrial - Small on Farm Business 1	I7	0	0	0	0	0	0	50,000	0	50,000
Industrial - Small on Farm Business 2	I0	0	0	0	0	0	0	50,000	0	50,000
Industrial - Farmland 1	I1	0	0	0	0	0	2,779,000	0	0	2,779,000
Large Industrial - Full	LT	0	0	0	0	0	13,180,900	0	24,154,000	37,334,900
Large Industrial - Excess Land	LU	0	0	0	0	0	34,300	0	0	34,300
Sub-Total INDUSTRIAL		15,150,500	13,363,700	6,983,415	45,861,800	19,844,900	72,740,800	1,990,500	49,666,200	225,601,815
Pipeline	PT	2,041,000	414,000	984,000	1,941,000	5,032,000	6,063,000	39,500	2,318,000	18,832,500
Farmlands	FT	270,352,400	238,629,200	195,416,095	257,446,226	181,132,023	0	201,493,700	634,000	1,345,103,644
Managed Forest	TT	4,167,600	6,359,500	2,287,100	2,672,000	37,363,000	0	55,716,100	0	108,565,300
TOTAL TAXABLE		1,011,142,000	842,007,500	754,663,518	765,855,826	2,457,122,874	4,434,975,426	1,097,552,400	1,119,032,309	12,482,351,853
Payments-in-lieu	PIL	2,685,500	0	4,693,000	853,000	16,134,000	6,945,400	14,371,000	4,360,300	50,042,200
Exempt	E	30,992,300	21,876,800	20,774,900	18,732,074	154,551,126	246,442,500	98,150,700	55,785,200	647,305,600
TOTAL Phased-in Values for 2024		1,044,819,800	863,884,300	780,131,418	785,440,900	2,627,808,000	4,688,363,326	1,210,074,100	1,179,177,809	13,179,699,653

Schedule B: 2024 Levy Detail by RTC/RTQ

RTC RTQ	Realty Tax Class	Subclass	2024 CVA	2024 County Levy			
				Ratio	Disc	Rate	Levy
RT	Residential	Full	9,849,670,569	1.000000	1.00	0.00400024	\$39,401,091
RH	Residential	Full	335,400	1.000000	1.00	0.00400024	\$1,342
FT	Farm	Full	1,345,103,644	0.220000	1.00	0.00088005	\$1,183,758
TT	Managed Forest	Full	108,565,300	0.250000	1.00	0.00100006	\$108,572
NT	New Multi-Residential	Full	4,074,300	1.100000	1.00	0.00440027	\$17,928
MT	Multi-Residential	Full	99,398,200	1.700000	1.00	0.00680042	\$675,950
CT	Commercial	Full	631,417,555	1.220000	1.00	0.00488030	\$3,081,507
CH	Commercial	Full	7,100,000	1.220000	1.00	0.00488030	\$34,650
DT	Commercial	Full	2,014,400	1.220000	1.00	0.00488030	\$9,831
GT	Commercial	Full	3,926,500	1.220000	1.00	0.00488030	\$19,163
ST	Commercial	Full	150,347,954	1.220000	1.00	0.00488030	\$733,743
CU	Commercial	Excess	13,441,569	1.220000	1.00	0.00488030	\$65,599
SU	Commercial	Excess	826,047	1.220000	1.00	0.00488030	\$4,031
CX	Commercial	Vacant	21,658,700	1.220000	1.00	0.00488030	\$105,701
C7	Commercial	SSOFB1	37,400	1.220000	1.00	0.00488030	\$183
IT	Industrial	Full	169,796,715	2.198400	1.00	0.00879414	\$1,493,216
IH	Industrial	Full	1,534,500	2.198400	1.00	0.00879414	\$13,495
LT	Industrial	Full	37,334,900	2.198400	1.00	0.00879414	\$328,328
IU	Industrial	Excess	2,914,500	2.198400	1.00	0.00879414	\$25,631
IK	Industrial	Excess	361,200	2.198400	1.00	0.00879414	\$3,176
LU	Industrial	Excess	34,300	2.198400	1.00	0.00879414	\$302
IX	Industrial	Vacant	10,746,700	2.198400	1.00	0.00879414	\$94,508
I7	Industrial	SSOFB1	50,000	2.198400	1.00	0.00879414	\$440
I0	Industrial	SSOFB2	50,000	2.198400	1.00	0.00879414	\$440
I1	Industrial	FAD 1	2,779,000	1.000000	0.35	0.00140009	\$3,891
PT	Pipeline	Full	18,832,500	0.842100	1.00	0.00336861	\$63,439
Taxable (including Hydro)			12,482,351,853				\$47,469,913
RG	Residential	Full	14,879,700	1.000000	1.00	0.00400024	\$59,522
RP	Residential	Full	1,852,700	1.000000	1.00	0.00400024	\$7,411
CF	Commercial	Full	16,766,000	1.220000	1.00	0.00488030	\$81,823
GF	Commercial	Full	848,000	1.220000	1.00	0.00488030	\$4,138
CG	Commercial	Full	14,639,000	1.220000	1.00	0.00488030	\$71,443
IZ	Industrial	Vacant	99,000	2.198400	1.00	0.00879414	\$871
HF	Landfill	Full	957,800	1.181500	1.00	0.00472629	\$4,527
Payments in Lieu			50,042,200				\$229,735
Total (Tax + PIL)			12,532,394,053				\$47,699,649

Schedule C: 2024 County Levy by Local Area Municipality and Class

Realty Tax Class	Amaranth	East Garafraxa	Grand Valley	Melancthon	Mono	Orangeville	Mulmur	Shelburne	County Total
Residential	\$2,770,013	\$2,239,537	\$2,140,376	\$1,786,062	\$8,354,858	\$14,898,961	\$3,306,924	\$3,905,702	\$39,402,433
Farm	\$237,924	\$210,006	\$171,976	\$226,566	\$159,405	\$0	\$177,325	\$558	\$1,183,758
Managed Forest	\$4,168	\$6,360	\$2,287	\$2,672	\$37,365	\$0	\$55,719	\$0	\$108,572
New Multi-Residential	\$0	\$0	\$0	\$0	\$0	\$17,928	\$0	\$0	\$17,928
Multi-Residential	\$0	\$0	\$7,018	\$0	\$0	\$557,736	\$0	\$111,195	\$675,950
Commercial	\$131,615	\$114,153	\$62,951	\$55,860	\$610,827	\$2,662,578	\$56,764	\$359,659	\$4,054,407
Industrial	\$133,236	\$117,522	\$61,413	\$403,315	\$174,519	\$619,145	\$17,505	\$436,772	\$1,963,426
Pipeline	\$6,875	\$1,395	\$3,315	\$6,538	\$16,951	\$20,424	\$133	\$7,808	\$63,439
Subtotal Taxable	\$3,283,831	\$2,688,972	\$2,449,336	\$2,481,014	\$9,353,925	\$18,776,772	\$3,614,370	\$4,821,694	\$47,469,913
Percent of County Levy	6.9%	5.7%	5.2%	5.2%	19.7%	39.6%	7.6%	10.2%	
Residential	\$0	\$0	\$7,252	\$900	\$7,108	\$526	\$51,147	\$0	\$66,934
Commercial	\$11,368	\$0	\$14,055	\$2,484	\$67,711	\$32,771	\$7,735	\$21,280	\$157,404
Industrial	\$0	\$0	\$0	\$0	\$0	\$871	\$0	\$0	\$871
Landfill	\$1,684	\$0	\$0	\$562	\$2,281	\$0	\$0	\$0	\$4,527
Subtotal PIL	\$13,051	\$0	\$21,308	\$3,947	\$77,101	\$34,167	\$58,882	\$21,280	\$229,735
Total (Tax + PIL)	\$3,296,882	\$2,688,972	\$2,470,644	\$2,484,960	\$9,431,026	\$18,810,940	\$3,673,252	\$4,842,973	\$47,699,649