

CORPORATION OF THE COUNTY OF DUFFERIN

BY-LAW 2018-11

A BY-LAW TO ESTABLISH PROPERTY TAX RATES FOR UPPER-TIER (COUNTY) PURPOSES FOR THE YEAR 2018.

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 2017-52 of the Corporation of the County of Dufferin, dated December 14, 2017, adopted the annual County Budget, including estimates of all sums required during the year 2018 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 2017-52 to be \$37,088,783;

AND WHEREAS all property assessment rolls on which the 2018 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 2018-10 of the Corporation of the County of Dufferin dated April 12, 2018;

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 2018, 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 2018.

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 April, 2018.


Paul Mills, Warden



Pam Hillock, Clerk

Schedule "A" to By-law # 2018-11
 Current Value Assessment, using Phased-in 2016 Re-assessment Values (year 2 of 4) for purposes of 2018 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 | | | 199,500 | | | | 772,000 | | | 199,500 |
| Residential - Upper Tier & Educ only | | 567,780,048 | 457,501,087 | 358,852,093 | 368,279,535 | 1,798,145,270 | 3,233,963,140 | 706,245,660 | 753,545,416 | 772,000 |
| Residential - Full | | 567,780,048 | 457,700,587 | 358,852,093 | 368,279,535 | 1,798,145,270 | 3,234,735,140 | 706,245,660 | 753,545,416 | 8,244,312,249 |
| Sub-Total RESIDENTIAL | | | | | | | | | | 8,245,283,749 |
| Multi-Residential - Full | | 0 | 0 | 1,091,500 | 0 | 0 | 76,018,449 | 0 | 14,715,859 | 91,825,808 |
| Multi-Residential - Farmland Awaiting Develop. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total MULTI-RESIDENTIAL | | | | 1,091,500 | 0 | 0 | 76,018,449 | 0 | 14,715,859 | 91,825,808 |
| Commercial - Full | | 13,835,300 | 6,654,400 | 5,849,322 | 6,293,467 | 77,675,443 | 307,706,947 | 8,989,047 | 41,511,284 | 468,515,210 |
| Commercial - Excess Land | | 1,190,800 | 234,600 | 316,700 | 486,150 | 5,213,403 | 2,985,090 | 551,100 | 1,076,750 | 12,054,593 |
| Commercial - Vacant Land | | | | 465,250 | 282,000 | 5,597,810 | 10,935,806 | 277,000 | 1,515,500 | 19,073,366 |
| Commercial - Full, Shared PIL | | | | | | 45,000 | 5,762,350 | | | 5,807,350 |
| Commercial - New Constr. Full | | 4,849,045 | 301,150 | 1,759,886 | 1,965,677 | 8,970,000 | 45,143,920 | 101,300 | 6,191,250 | 69,282,228 |
| Commercial - Farmland Awaiting Development | | | | 424,750 | | | 458,550 | | 597,800 | 1,481,100 |
| Office Building - Full | | | | | | | 1,311,200 | | | 1,311,200 |
| Parking Lot - Full | | | | | | 4,373,591 | 1,059,500 | | 110,000 | 1,169,500 |
| Shopping Centre - Full | | | | | | 123,881,710 | 820,345 | | 1,341,600 | 129,596,901 |
| Shopping Centre - Excess Land | | | | | | 222,722 | | | | 1,043,067 |
| Sub-Total COMMERCIAL | | 19,875,145 | 7,190,150 | 8,815,908 | 9,027,294 | 102,097,969 | 500,065,418 | 9,918,447 | 52,344,184 | 709,334,515 |
| Industrial - Full | | 3,894,700 | 3,660,614 | 467,100 | 9,734,683 | 6,187,650 | 37,320,625 | 435,540 | 8,998,200 | 70,699,112 |
| Industrial - Excess Land | | 166,050 | 86,150 | 0 | 0 | 80,700 | 1,809,042 | | 563,950 | 2,725,892 |
| Industrial - Vacant Land | | 1,194,500 | | 111,850 | 130,500 | 2,853,000 | 6,599,000 | | 1,458,774 | 12,347,624 |
| Industrial - Full, Shared PIL | | 520,350 | | 134,150 | 113,000 | 343,500 | 261,000 | 59,073 | 66,500 | 1,497,573 |
| Industrial - Full, Shared PIL Excess Land | | 227,650 | | | | | | 53,677 | 0 | 281,327 |
| Industrial - Full, Shared PIL Vacant Land | | | | | | | | | 20,000 | 20,000 |
| Industrial - Farmland Awaiting Development | | | | | | 2,931,900 | 2,113,500 | | | 2,113,500 |
| Industrial - New Constr. Full | | 4,283,473 | 2,999,850 | 4,341,224 | 21,925,562 | 56,800 | 1,900,500 | | | 38,382,509 |
| Industrial - New Constr. Excess Land | | | 2,650 | | | | | | | 61,450 |
| Large Industrial - Full | | | | | | | 10,498,450 | | 21,901,300 | 32,399,750 |
| Large Industrial - Excess Land | | | | | | | 175,050 | | 599,450 | 774,500 |
| Sub-Total INDUSTRIAL | | 10,286,723 | 6,749,264 | 5,054,324 | 31,903,745 | 12,455,550 | 60,877,167 | 548,290 | 33,628,174 | 161,303,237 |
| Pipeline | | 1,979,160 | 297,000 | 813,000 | 1,865,917 | 4,639,000 | 5,606,500 | 37,250 | 1,893,000 | 17,130,827 |
| Farmlands | | 210,958,422 | 181,487,061 | 135,948,156 | 193,472,579 | 152,784,099 | 498,100 | 176,358,727 | 1,261,354 | 1,052,768,498 |
| Managed Forest | | 3,348,412 | 3,816,609 | 1,874,489 | 2,161,008 | 30,984,193 | 0 | 40,244,360 | 0 | 82,429,071 |
| TOTAL TAXABLE | | \$814,227,910 | \$657,240,671 | \$512,449,470 | \$606,710,078 | \$2,101,106,081 | \$3,877,600,774 | \$933,352,734 | \$857,387,987 | \$10,360,075,705 |
| Payments-in-lieu | | 2,045,500 | 0 | 2,186,656 | 563,308 | 14,304,892 | 6,109,700 | 13,873,000 | 3,561,950 | 42,645,006 |
| Exempt | | 22,717,942 | 14,815,536 | 13,714,582 | 10,436,834 | 120,585,905 | 206,929,772 | 74,939,766 | 50,751,600 | 514,891,937 |
| TOTAL Phase-in Values for 2018 | | \$838,991,352 | \$672,056,207 | \$528,350,708 | \$617,710,220 | \$2,235,996,878 | \$4,090,640,246 | \$1,022,165,500 | \$911,701,537 | \$10,917,612,648 |

**Schedule "B" to By-law # 2018-11
2018 COUNTY OF DUFFERIN TAX RATES AND LEVY**

| <u>Property Class</u> | <u>Code</u> | <u>2018 County Tax Rates</u> | <u>2018 Phased-in C V A from MPAC</u> | <u>Total Taxes Per Class 2018</u> | <u>Total Taxes 2017</u> |
|---|-------------|----------------------------------|---|---------------------------------------|-----------------------------|
| Residential | RT | 0.372642% | 8,244,312,249 | \$30,721,766 | \$29,564,037 |
| Residential Full, Shared PIL | RH | 0.372642% | 199,500 | \$743 | \$755 |
| Residential, Upper-Tier & Educ only | RL | 0.372642% | 772,000 | \$2,877 | \$2,896 |
| Multi Residential - Full | MT | 0.877929% | 91,825,808 | \$806,165 | \$912,250 |
| Farmland Awaiting Development - Phase 1 | M1 | 0.130425% | 0 | \$0 | \$0 |
| Commercial - Full | CT | 0.454623% | 468,515,210 | \$2,129,976 | \$2,114,698 |
| Excess Land | CU | 0.318236% | 12,054,593 | \$38,362 | \$42,994 |
| Vacant Land | CX | 0.318236% | 19,073,366 | \$60,698 | \$56,429 |
| Full, Shared PIL | CH | 0.454623% | 5,807,350 | \$26,402 | \$26,389 |
| Commercial New Constr. - Full | XT | 0.454623% | 69,282,228 | \$314,973 | \$297,855 |
| Commercial New Constr. - Excess Land | XU | 0.318236% | 1,481,100 | \$4,713 | \$4,748 |
| Farmland Awaiting Development - Phase 1 | C1 | 0.130425% | 0 | \$0 | \$0 |
| Office Building - Full | DT | 0.454623% | 1,311,200 | \$5,961 | \$5,404 |
| Parking Lot - Full | DT | 0.454623% | 1,169,500 | \$5,317 | \$5,200 |
| Shopping Centre - Full | ST | 0.454623% | 129,596,901 | \$589,178 | \$558,202 |
| Excess Land | SU | 0.318236% | 1,043,067 | \$3,319 | \$3,014 |
| Industrial - Full | IT | 0.819216% | 70,699,112 | \$579,178 | \$558,581 |
| Excess Land | IU | 0.573451% | 2,725,892 | \$15,632 | \$15,111 |
| Vacant Land | IX | 0.573451% | 12,347,624 | \$70,808 | \$66,485 |
| Full, Shared PIL | IH | 0.819216% | 1,497,573 | \$12,268 | \$12,521 |
| Full, Shared PIL Vacant Land | IK | 0.573451% | 20,000 | \$115 | \$118 |
| Full, Shared PIL Excess Land | IJ | 0.573451% | 281,327 | \$1,613 | \$1,224 |
| Farmland Awaiting Development - Phase 1 | I1 | 0.130425% | 2,113,500 | \$2,757 | \$2,380 |
| Industrial New Constr. - Full | JT | 0.819216% | 38,382,509 | \$314,436 | \$274,679 |
| Excess Land | JU | 0.573451% | 61,450 | \$352 | \$340 |
| Large Industrial - Full | LT | 0.819216% | 32,399,750 | \$265,424 | \$257,365 |
| Excess Land | LU | 0.573451% | 774,500 | \$4,441 | \$4,312 |
| Pipeline | PT | 0.313802% | 17,130,827 | \$53,757 | \$51,815 |
| Farmlands | FT | 0.093161% | 1,052,768,498 | \$980,760 | \$872,366 |
| Managed Forests | TT | 0.093161% | 82,429,071 | \$76,791 | \$69,565 |
| | | | 10,360,075,705 | \$37,088,783 | \$ 35,781,733 |
| | | | from Schedule A | | |

(for info. only)

Schedule "C" to By-law # 2018-11
2018 TAX LEVY for Upper Tier Purposes by Area Municipality

| PROPERTY CLASS | TAX RATE | 2018 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 P/L | 0.372642% | 0 | 743 | 0 | 0 | 0 | 0 | 0 | 0 | 743 | | |
| Residential - Upper Tier & Educ only | 0.372642% | 0 | 0 | 0 | 0 | 0 | 2,877 | 0 | 0 | 2,877 | | |
| Residential - Full | 0.372642% | 2,115,787 | 1,704,841 | 1,337,234 | 1,372,364 | 6,700,644 | 12,051,102 | 2,631,768 | 2,808,026 | 30,721,766 | | |
| Sub-Total RESIDENTIAL | 0.372642% | 2,115,787 | 1,705,585 | 1,337,234 | 1,372,364 | 6,700,644 | 12,053,979 | 2,631,768 | 2,808,026 | \$30,725,386 | 82.84% | |
| Multi-Residential - Full | 0.877929% | 0 | 0 | 9,583 | 0 | 0 | 667,388 | 0 | 129,195 | 806,165 | | |
| Multi-Residential - Farmland Awaiting Devel. | 0.130425% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sub-Total MULTI-RESIDENTIAL | | 0 | 0 | 9,583 | 0 | 0 | 667,388 | 0 | 129,195 | \$806,165 | 2.17% | |
| Commercial - Full | 0.454623% | 62,898 | 30,252 | 26,592 | 28,612 | 353,131 | 1,398,904 | 40,866 | 188,720 | 2,129,976 | | |
| Commercial - Excess Land | 0.318236% | 3,790 | 747 | 1,008 | 1,547 | 16,591 | 9,500 | 1,754 | 3,427 | 38,362 | | |
| Commercial - Vacant Land | 0.318236% | 0 | 0 | 1,481 | 897 | 17,814 | 34,802 | 882 | 4,823 | 60,698 | | |
| Commercial - Full, Shared P/L | 0.454623% | 0 | 0 | 0 | 0 | 205 | 26,197 | 0 | 0 | 26,402 | | |
| Commercial New Constr. - Full | 0.454623% | 22,045 | 1,369 | 8,001 | 8,936 | 40,780 | 205,235 | 461 | 28,147 | 314,973 | | |
| Commercial New Constr. - Excess Land | 0.318236% | 0 | 0 | 1,352 | 0 | 0 | 1,459 | 0 | 1,902 | 4,713 | | |
| Commercial - Farmland Awaiting Development | 0.130425% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Office Building - Full | 0.454623% | 0 | 0 | 0 | 0 | 0 | 5,961 | 0 | 0 | 5,961 | | |
| Parking Lot - Full | 0.454623% | 0 | 0 | 0 | 0 | 0 | 4,817 | 0 | 500 | 5,317 | | |
| Shopping Centre - Full | 0.454623% | 0 | 0 | 0 | 0 | 19,883 | 563,195 | 0 | 6,099 | 589,178 | | |
| Shopping Centre - Excess Land | 0.318236% | 0 | 0 | 0 | 0 | 709 | 2,611 | 0 | 0 | 3,319 | | |
| Sub-Total COMMERCIAL | | 88,733 | 32,368 | 38,433 | 39,993 | 449,112 | 2,252,680 | 43,962 | 233,618 | \$3,178,899 | 8.57% | |
| Industrial - Full | 0.819216% | 31,906 | 29,988 | 3,827 | 79,748 | 50,690 | 305,736 | 3,568 | 73,715 | 579,178 | | |
| Industrial - Excess Land | 0.573451% | 952 | 494 | 0 | 0 | 463 | 10,374 | 0 | 3,349 | 15,632 | | |
| Industrial - Vacant Land | 0.573451% | 6,850 | 0 | 641 | 748 | 16,361 | 37,842 | 0 | 8,365 | 70,808 | | |
| Industrial - Full, Shared P/L | 0.819216% | 4,263 | 0 | 1,099 | 926 | 2,814 | 2,138 | 484 | 545 | 12,268 | | |
| Industrial - Full, Shared P/L, Vacant Land | 0.573451% | 1,305 | 0 | 0 | 0 | 0 | 0 | 0 | 308 | 1,613 | | |
| Industrial - Full, Shared P/L, Excess Land | 0.573451% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 115 | 115 | | |
| Industrial - Farmland Awaiting Development | 0.130425% | 0 | 0 | 0 | 0 | 0 | 2,757 | 0 | 0 | 2,757 | | |
| Industrial New Constr. - Full | 0.819216% | 35,091 | 24,575 | 35,564 | 179,617 | 24,019 | 15,570 | 0 | 0 | 314,436 | | |
| Industrial New Constr. - Excess Land | 0.573451% | 0 | 15 | 0 | 0 | 337 | 0 | 0 | 0 | 352 | | |
| Large Industrial - Full | 0.819216% | 0 | 0 | 0 | 0 | 0 | 86,005 | 0 | 179,419 | 265,424 | | |
| Large Industrial - Excess Land | 0.573451% | 0 | 0 | 0 | 0 | 0 | 1,004 | 0 | 3,438 | 4,441 | | |
| Sub-Total INDUSTRIAL | | 80,367 | 55,073 | 41,131 | 261,039 | 94,683 | 461,425 | 4,360 | 268,945 | \$1,267,023 | 3.42% | |
| Pipeline | 0.313802% | 6,211 | 932 | 2,551 | 5,855 | 14,557 | 17,593 | 117 | 5,940 | 53,757 | 0.14% | |
| Farmlands | 0.093161% | 196,529 | 169,073 | 126,650 | 180,239 | 142,334 | 464 | 164,296 | 1,175 | 980,760 | 2.64% | |
| Managed Forest | 0.093161% | 3,119 | 3,556 | 1,746 | 2,013 | 28,865 | 0 | 37,492 | 0 | 76,791 | 0.21% | |
| TOTAL TAX LEVY | | \$2,490,746 | \$1,966,586 | \$1,557,328 | \$1,861,503 | \$7,430,197 | \$15,453,529 | \$2,881,994 | \$3,446,899 | \$37,088,783 | 100.00% | |
| % SHARE OF UPPER TIER LEVY | | 6.72% | 5.30% | 4.20% | 5.02% | 20.03% | 41.67% | 7.77% | 9.29% | per Schedule B | 100.00% | |