

CORPORATION OF THE COUNTY OF DUFFERIN

BY-LAW 2023-16

A BY-LAW TO ESTABLISH PROPERTY TAX RATES FOR UPPER-TIER (COUNTY) PURPOSES FOR THE YEAR 2023.

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 2023-15 of the Corporation of the County of Dufferin, dated March 9, 2023, adopted the annual County Budget, including estimates of all sums required during the year 2023 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 2023-15 to be \$44,899,815;

AND WHEREAS all property assessment rolls on which the 2023 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 2023-16 of the Corporation of the County of Dufferin dated March 9, 2023;

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 2023, 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 "A" 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 "B" 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 2023.
7. THAT this bylaw comes into force on the day it is passed.

READ a first, second and third time and finally passed this 9th day of March, 2023.

Original signed by:

Wade Mills, Warden



Michelle Dunne, Clerk

Schedule A: 2023 Levy Detail by RTC/RTQ

RTC RTQ	Realty Tax Class	Subclass	2023 CVA	2023 County Levy			
				Ratio	Disc	Rate	Levy
RT	Residential	Full	9,742,487,598	1.000000	1.00	0.00383894	\$37,400,825
RH	Residential	Full	254,400	1.000000	1.00	0.00383894	\$977
FT	Farm	Full	1,306,964,918	0.220000	1.00	0.00084457	\$1,103,823
TT	Managed Forest	Full	106,758,400	0.250000	1.00	0.00095974	\$102,460
NT	New Multi-Residential	Full	4,074,300	1.100000	1.00	0.00422283	\$17,205
MT	Multi-Residential	Full	100,439,200	2.000000	1.00	0.00767788	\$771,160
CT	Commercial	Full	618,600,386	1.220000	1.00	0.00468351	\$2,897,221
CH	Commercial	Full	7,100,000	1.220000	1.00	0.00468351	\$33,253
DT	Commercial	Full	2,014,400	1.220000	1.00	0.00468351	\$9,434
GT	Commercial	Full	4,083,000	1.220000	1.00	0.00468351	\$19,123
ST	Commercial	Full	138,696,331	1.220000	1.00	0.00468351	\$649,586
CU	Commercial	Excess	13,809,517	1.220000	0.70	0.00327845	\$45,274
SU	Commercial	Excess	819,566	1.220000	0.70	0.00327845	\$2,687
CX	Commercial	Vacant	23,517,200	1.220000	0.70	0.00327845	\$77,100
C7	Commercial	SSOFB1	36,400	1.220000	1.00	0.00468351	\$170
IT	Industrial	Full	153,117,815	2.198400	1.00	0.00843953	\$1,292,242
IH	Industrial	Full	1,534,500	2.198400	1.00	0.00843953	\$12,950
LT	Industrial	Full	37,334,900	2.198400	1.00	0.00843953	\$315,089
IU	Industrial	Excess	3,212,700	2.198400	0.70	0.00590767	\$18,980
IK	Industrial	Excess	361,200	2.198400	0.70	0.00590767	\$2,134
LU	Industrial	Excess	34,300	2.198400	0.70	0.00590767	\$203
IX	Industrial	Vacant	10,724,500	2.198400	0.70	0.00590767	\$63,357
I7	Industrial	SSOFB1	50,000	2.198400	1.00	0.00843953	\$422
I0	Industrial	SSOFB2	48,300	2.198400	1.00	0.00843953	\$408
I1	Industrial	FAD 1	2,779,000	1.000000	0.35	0.00134363	\$3,734
PT	Pipeline	Full	18,559,500	0.842100	1.00	0.00323277	\$59,999
Taxable (including Hydro)			12,297,412,331				\$44,899,816
RG	Residential	Full	14,879,700	1.000000	1.00	0.00383894	\$57,122
RP	Residential	Full	1,852,700	1.000000	1.00	0.00383894	\$7,112
CF	Commercial	Full	16,457,000	1.220000	1.00	0.00468351	\$77,077
GF	Commercial	Full	848,000	1.220000	1.00	0.00468351	\$3,972
CG	Commercial	Full	15,147,000	1.220000	1.00	0.00468351	\$70,941
IZ	Industrial	Vacant	99,000	2.198400	0.70	0.00590767	\$585
HF	Landfill	Full	957,800	1.181500	1.00	0.00453571	\$4,344
Payments in Lieu			50,241,200				\$221,153
Total (Tax + PIL)			12,347,653,531				\$45,120,969

Schedule B: 2023 County Levy by Local Area Municipality and Class

Realty Tax Class	County-Wide	Amaranth	East Garafraxa	Grand Valley	Melancthon	Mono	Mulmur	Orangeville	Shelburne
Residential	\$37,401,803	\$2,606,836	\$2,108,011	\$2,029,550	\$1,705,922	\$7,994,194	\$3,137,057	\$14,214,963	\$3,605,270
Farm	\$1,103,823	\$221,370	\$194,318	\$159,233	\$210,929	\$148,441	\$169,159	\$0	\$373
Managed Forest	\$102,460	\$3,821	\$5,979	\$2,312	\$2,658	\$35,437	\$52,253	\$0	\$0
New Multi- Residential	\$17,205	\$0	\$0	\$0	\$0	\$0	\$0	\$17,205	\$0
Multi-Residential	\$771,161	\$0	\$0	\$7,924	\$0	\$0	\$0	\$637,694	\$125,543
Commercial	\$3,733,848	\$114,497	\$79,330	\$59,698	\$50,050	\$578,339	\$56,558	\$2,501,013	\$294,363
Industrial	\$1,709,520	\$110,753	\$58,376	\$54,935	\$345,091	\$141,537	\$4,707	\$584,574	\$409,547
Pipeline	\$59,998	\$6,592	\$1,335	\$3,032	\$6,278	\$16,254	\$128	\$19,503	\$6,876
Subtotal Taxable	\$44,899,818	\$3,063,869	\$2,447,349	\$2,316,684	\$2,320,928	\$8,914,202	\$3,419,862	\$17,974,952	\$4,441,972
Percent of County Levy		6.8%	5.5%	5.2%	5.2%	19.9%	7.6%	40.0%	9.9%
Residential	\$64,235	\$0	\$0	\$6,960	\$864	\$6,822	\$49,085	\$504	\$0
Commercial	\$151,990	\$10,909	\$0	\$13,489	\$2,384	\$64,981	\$7,423	\$31,450	\$21,354
Industrial	\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$585	\$0
Landfill	\$4,345	\$1,616	\$0	\$0	\$540	\$2,189	\$0	\$0	\$0
Subtotal PIL	\$221,155	\$12,525	\$0	\$20,449	\$3,788	\$73,992	\$56,508	\$32,539	\$21,354
Total (Tax + PIL)	\$45,120,973	\$3,076,394	\$2,447,349	\$2,337,133	\$2,324,716	\$8,988,194	\$3,476,370	\$18,007,491	\$4,463,326