

Corporation of the County of Grey

By-Law 5153-23

A By-law to Establish Tax Policy and Levy Taxes for Upper Tier Purposes for the Year 2023

WHEREAS the Corporation of the County of Grey (hereinafter referred to as the "*Municipality*") has by By-law No. 5150-23 prepared and adopted the Estimates of Revenues and Expenditures for the Year 2023 for the purposes of the *Municipality* pursuant to s. 289 of the *Municipal Act*, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*");

AND WHEREAS Section 308 of the *Municipal Act* provides that each upper-tier municipality shall establish tax ratios for each prescribed property class that will apply for both upper-tier and local municipal purposes;

AND WHEREAS pursuant to Ontario Regulation 311/01 the City of Owen Sound shall establish tax ratios that will apply for both local and upper-tier purposes within that City and that such ratios may be separate and distinct from the tax ratios established by the County; and

AND WHEREAS Sections 313 and 313.1 of the *Municipal Act* provide that each upper-tier shall establish the treatment of the prescribed property subclass that will apply for both upper-tier and local municipal purposes;

AND WHEREAS Section 311 of the *Municipal Act* provides for the establishment of tax rates to be levied for upper-tier municipal purposes, estimates of the amounts those rates will raise within each local area municipality, and the structure of installments by which those estimates will be paid to the upper-tier municipality;

AND WHEREAS property classes and property subclasses have been prescribed pursuant to Sections 7 and 8 of the *Assessment Act*, R.S.O. 1990, c. A31, as amended (hereinafter referred to as the "*Assessment Act*");

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*;

NOW THEREFORE BE IT RESOLVED THAT THE COUNCIL OF
THE CORPORATION OF THE COUNTY OF GREY HEREBY ENACTS AS
FOLLOWS IN REGARD TO THE 2023 TAXATION YEAR:

1. For the 2023 Taxation Year, the County of Grey has prepared and adopted estimates of all sums required to be raised during the year for its own purposes against ratable property and property subject to payment in lieu of taxation totaling \$67,932,700 pursuant to Section 289 of the *Municipal Act* as detailed as detailed in By-Law 5150-23
2. That the tax ratios to apply for upper-tier and local municipal purposes for each of the property classes shall be:
 - a. 1.000000 for the residential property class;
 - b. 1.000000 for the new multi-residential class;
 - c. 0.218000 for the farmland class;
 - d. 0.250000 for the managed forest class;
 - e. 1.000000 for the resort condominium property class;
 - f. 1.330900 for multi-residential class;
 - g. 1.296900 for the commercial class;
 - h. 1.831000 for the industrial class;
 - i. 1.000000 for the landfill class; and
 - j. 0.906848 for the pipeline class;
3. The tax rates that would otherwise be levied for upper-tier and local municipal purposes for the subclasses prescribed under paragraph 1 of Subsection 8(1) of the Assessment Act shall be reduced as follows;
 - a. For the first subclass of farmland awaiting development in the residential/farm property class by 75 per cent;
 - b. For the first subclass of farmland awaiting development in all other classes by the percentage required so that the tax rate matches the tax rate for the first subclass of in the residential/farm property class; and
 - c. No reduction shall be applied for the second subclass of farmland awaiting development for any property class.
4. That in accordance with Subsection 313(1.3) of the *Municipal Act*, no tax rate reductions shall be applied to the vacant or excess land subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the *Assessment Act*;

5. That each lower-tier municipality shall levy upon all property the rates of taxation per current value assessment for general purposes set out in Schedule “A” attached hereto;
6. That despite sections 2 and 5 of this by-law, and in accordance with Ontario Regulation 311/01, the City of Owen Sound shall establish tax ratios and rates to raise that City’s proportional share of the County’s total levy as detailed in Schedule “A” attached hereto;
7. That pursuant to section 311 and 322 of the *Municipal Act*, and subject to any required adjustment, the amounts raised by each lower-tier municipality in accordance with Schedule “A” shall be paid to the Treasurer of the County in accordance with the following:

Instalment Due Date	Instalment Amount
March 31 st	25% per cent of the amount required for upper-tier purposes for the prior year
June 30 th	50% of the amount required for upper-tier purposes for the year less the amount of the March 31 st instalment paid on or before June 30 th
September 30 th	25% of the amount required for upper-tier purposes for the year
December 15 th	The balance of amount required for upper-tier purposes for the year including prescribed adjustments that may be made subsequent to the establishment of estimates for the year

8. That for greater clarity, the December 15th payment shall include a reconciliation of the upper-tier share of amounts received by local area municipalities in respect of:
 - a. Railway and power utility lands pursuant to Section 315 of the *Municipal Act*; and
 - b. Universities and other institutions pursuant to Section 323 of the *Municipal Act*.
9. Pursuant to s. 311(18) of *The Act*, in the event a lower-tier municipality fails to make any payment or portion thereof, as provided for in this By-law, the defaulting lower-tier municipality shall pay interest on the amount past due at the rate of 15% per annum (1.25% per month) from the date payment is due until it is made.
10. This By-law shall come into force and effect on the date of the final passing thereof.
11. Schedule “A” attached hereto shall form part of this By-law.

ENACTED AND PASSED this 11th day of May, 2023

WARDEN: Brian Milne

CLERK: Tara Warder