

# Corporation of the County of Grey

## By-Law 5053-19

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### A By-law to Establish and Levy Tax Rates for Upper Tier Purposes for the Year 2019

WHEREAS the Corporation of the County of Grey (hereinafter referred to as the "*Municipality*") has by By-law No. 5044-19 prepared and adopted the Estimates of Revenues and Expenditures for the Year 2019 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 Act*");

AND WHEREAS the apportionment of the *Municipality's* levy shall be based on the 2019 budget for the *Municipality* as set out in By-law No. 5044-19;

AND WHEREAS it is necessary to apportion the levy of \$57,220,894 required for *Municipality* purposes among the lower-tier municipalities;

AND WHEREAS s. 311 of *The Act* provides for the establishment of:

- i) the rates to be levied in each year;
- ii) the installments in which the taxes to be raised shall be paid;
- iii) the rate of interest to be paid on the amount in default if a lower-tier municipality fails to make a payment or portion thereof;

AND WHEREAS all property assessment rolls on which the 2019 taxes are to be levied have been returned pursuant to the provisions of the *Assessment Act*;

AND WHEREAS the sums required by taxation in the year 2019 for general *Municipality* purposes are to be levied by the lower-tier municipalities as directed by the *Municipality's* By-law pursuant to s. 311(2) of *The Act*, as amended by Ontario Regulation 422/02;

AND WHEREAS the tax ratios on the property classes prescribed pursuant to s. 7 of the *Assessment Act* (the Prescribed Property Classes) for the 2019 taxation year have been set out in By-law No. 5051-19;

AND WHEREAS the subclass tax rate reductions on the property subclasses prescribed pursuant to s.8 of the *Assessment Act* (the "Prescribed Property Subclasses") for the 2019 taxation year have been set out in By-law No. 5052-19;

AND WHEREAS the tax rates on the Prescribed Property Classes and Prescribed Property Subclasses have been calculated in accordance with the provisions of *The Act* and the manner set out herein;

NOW THEREFORE BE IT RESOLVED THAT THE COUNCIL OF THE CORPORATION OF THE COUNTY OF GREY HEREBY ENACTS AS FOLLOWS:

1. For the year 2019 in the *Municipality*, the lower-tier municipalities shall levy upon the Prescribed Property Classes, the rates of taxation per current value assessment for general purposes set out in Schedule "A" attached hereto.
2. The levy of \$57,220,894 for *Municipality* purposes shall be raised in each lower-tier municipality in accordance with the details set out in Schedule "A".
3. Pursuant to section 311(13) and (18) of *The Act* and subject to the adjustments provided for in s.311(14) of *The Act* the amounts raised by each lower-tier municipality in accordance with Schedule "A shall be paid to the Treasurer of the *Municipality* in the following installments and on the following dates:
  - a) 25% of the amount required for *Municipality* purposes in the prior year, on or before March 31.
  - b) 50% of the amount required for *Municipality* purposes in the current year, less the amount of the installment paid under paragraph (a), on or before June 30.
  - c) 25% of such current amount, on or before September 30.
  - d) The balance of the entitlement for the year, on or before December 15.
4. 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.
5. This By-law shall come into force and effect on the date of the final passing thereof.
6. Schedule "A" attached hereto shall form part of this By-law.

ENACTED AND PASSED this 25<sup>th</sup> day of April, 2019

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WARDEN: Selwyn Hicks

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CLERK: Heather Morrison

# County 2019 Assessment x 2019 Tax Rate with Assessment Phase-In (Year Three)

Schedule "A" By-Law 5053-19

Establish and Levy Tax Rates for Upper Tier Purposes

	RTC RTQ	2019 CVA Assessment	2019 Tax Ratio / Discount	CVA Weighted by Transition Tax Ratios	Municipal Taxes		
					2019 Tax Rates	2019 TAXATION	Total Taxes by Major Classes
<b>Taxable</b>							
Residential/Farm	RT	13,035,298,698	1.000000	13,035,298,698	0.00357933	46,657,636	46,658,265
Residential - Education Only	RD	751,000	0.000000	0	0.00000000	0	
Farmland waiting development	R1	618,773	0.250000	154,693	0.00089483	554	
Farmland waiting development	I1	84,500	0.250000	21,125	0.00089483	76	
Multi-residential - New	NT	8,814,609	1.000000	8,814,609	0.00357933	31,550	
Multi-residential	MT	247,198,870	1.441197	356,262,270	0.00515852	1,275,180	1,306,731
Com. Occupied	CT,DT,ST,XT,YT	859,317,770	1.306940	1,123,076,766	0.00467797	4,019,863	
Com. Excess Land	CU,SU,XU	4,171,904	0.914858	3,816,700	0.00327458	13,661	
Com. Vac. Land	CX	20,493,901	0.914858	18,749,009	0.00327458	67,109	
Com. Parking Lot	GT	87,000	1.306940	113,704	0.00467797	407	4,101,040
Resort Condominiums	OT	237,565,600	1.000000	237,565,600	0.00357933	850,326	850,326
Ind. Occupied	IT,JT,KT,LT	155,508,864	1.858187	288,964,549	0.00665106	1,034,299	
Ind. Excess Land	IU,JU,LU	1,376,383	1.207822	1,662,425	0.00432319	5,950	
Ind. Vacant Land	IX	7,444,049	1.207822	8,991,083	0.00432319	32,182	1,072,431
Pipelines	PT	43,804,280	0.906848	39,723,824	0.00324591	142,185	142,185
Farmlands	FT	2,672,530,536	0.240000	641,407,329	0.00085904	2,295,811	2,295,811
Managed Forests	TT	156,815,158	0.250000	39,203,790	0.00089483	140,323	140,323
<b>Total Taxable</b>		<b>17,451,881,895</b>		<b>15,803,826,173</b>		<b>56,567,111</b>	<b>56,567,111</b>
<b>Payment in Lieu</b>							
Residential/Farm - full	RH, RF	11,394,326	1.000000	11,394,326	0.00357933	40,784	
Residential/Farm - General	RG	25,799,425	1.000000	25,799,425	0.00357933	92,345	
Residential/Fm full Prov Ten	RP	1,227,700	1.000000	1,227,700	0.00357933	4,394	137,523
Farm - PIL Full	FF, FP	83,200	0.240000	19,968	0.00085904	71	71
Multi-residential	MF	1,918,750	1.441197	2,765,297	0.00515852	9,898	9,898
Com. Occupied - full	CF, CH, CP	82,437,427	1.306940	107,740,771	0.00467797	385,640	
Com. Occupied - General	CG	18,740,025	1.306940	24,492,088	0.00467797	87,665	
Com. Excess Land	CK,CV	205,475	0.914858	187,980	0.00327458	673	
Com. Vac. Land	CJ,CY,CZ	2,092,334	0.914858	1,914,188	0.00327458	6,852	
Com Parking Lot	GF	1,148,125	1.306940	1,500,530	0.00467797	5,371	486,200
Com. Landfill	HF	1,695,227	1.000000	1,695,227	0.00357933	6,068	6,068
Ind. Occupied Full	IF, IH	2,013,766	1.858187	3,741,954	0.00665106	13,394	
Ind. Excess Land	IK, IV	119,225	1.207822	144,003	0.00432319	515	
Ind Vacant Land	IJ,IY	26,375	1.207822	31,856	0.00432319	114	14,023
<b>Total PIL</b>		<b>148,901,380</b>		<b>182,655,314</b>		<b>653,784</b>	<b>653,784</b>
<b>Taxable Assessment</b>		<b>17,600,783,275</b>		<b>15,986,481,487</b>		<b>57,220,894</b>	<b>57,220,894</b>
<b>Exempt Assessment</b>		<b>804,578,060</b>					
<b>Total Municipal Assessment</b>		<b>18,405,361,335</b>					

Allocation of 2019 Levy	
Township of Chatsworth	3,017,390
Township of Georgian Bluffs	6,154,233
Municipality of Grey Highlands	6,782,857
Town of Hanover	2,853,806
Municipality of Meaford	6,480,562
City of Owen Sound	7,944,814
Township of Southgate	3,258,045
The Town of The Blue Mountains	15,019,825
Municipality of West Grey	5,709,362
<b>Total</b>	<b>57,220,894</b>

Municipal Rates Only	
<b>2018 TAXATION BUDGET</b>	<b>55,457,365</b>
Growth in taxation from new assessment	779,747
2019 Budget requirements	983,848
<b>2019 ENDING TAXATION</b>	<b>57,220,960</b>
Municipal Residential Levy	57,220,960
2019 tax rate Weighted Assess	15,986,481,487

2019 Residential TAX RATE	2019 Residential Revenue Neutral Tax Rate	2019 Tax Rate Change
0.00357933	0.00351779	1.75%