

# Corporation of the County of Grey

## By-Law 5085-20

### A By-law to Establish and Levy Tax Rates for Upper Tier Purposes for the Year 2020

WHEREAS the Corporation of the County of Grey (hereinafter referred to as the "*Municipality*") has by By-law No. 5078-20 prepared and adopted the Estimates of Revenues and Expenditures for the Year 2020 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 2020 budget for the *Municipality* as set out in By-law No. 5078-20;

AND WHEREAS it is necessary to apportion the levy of \$59,809,900 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 2020 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 2020 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 of *The Act*;

AND WHEREAS the tax ratios on the property classes prescribed pursuant to s. 7 of the *Assessment Act* (the Prescribed Property Classes) for the 2020 taxation year have been set out in By-law No. 5083-20;

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 2020 taxation year have been set out in By-law No. 5084-20;

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 2020 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 \$59,809,900 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. Notwithstanding Section 4 of this By-law, and in order to provide tax relief during the COVID-19 pandemic, no penalty or interest shall be applied for non-payment of the second property tax installment due on or before June 30 and will be interest free up to and including September 30.
6. This By-law shall come into force and effect on the date of the final passing thereof.
7. Schedule "A" attached hereto shall form part of this By-law.

ENACTED AND PASSED this 14<sup>th</sup> day of May, 2020

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WARDEN: Paul McQueen

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CLERK: Heather Morrison

# County 2020 Assessment x 2020 Tax Rate with Assessment Phase-In (Year Four)

Schedule "A" By-Law 5085-20

Establish and Levy Tax Rates for Upper Tier Purposes

						Municipal Taxes		
	RTC RTQ	2020 CVA Assessment	2020 Tax Ratio	2020 Tax Discount	CVA Weighted Assessment	2020 Tax Rates	2020 TAXATION	Total Taxes by Major Classes
<b>Taxable</b>								
Residential/Farm	RT	13,765,977,866	1.000000	1.00	13,765,977,866	0.00356034	49,011,562	49,012,162
Residential - Education Only	RD	0	0.000000	1.00	0	0.00000000	0	0
Farmland waiting development	R1	674,400	0.250000	1.00	168,600	0.00089009	600	600
Multi-residential - New	NT	11,775,000	1.000000	1.00	11,775,000	0.00356034	41,923	41,923
Multi-residential	MT	255,439,095	1.441197	1.00	368,138,057	0.00513115	1,310,696	1,352,619
Com. Occupied	C7,CT,DT,ST,XT,Y	871,996,031	1.306940	1.00	1,139,646,493	0.00465315	4,057,528	4,057,528
Com. Excess Land	CU,SU,XU	10,809,469	1.306940	0.70	9,889,129	0.00325721	35,209	35,209
Com. Vac. Land	CX	14,319,300	1.306940	0.70	13,100,126	0.00325721	46,641	46,641
Com. Parking Lot	GT	87,000	1.306940	1.00	113,704	0.00465315	405	4,139,783
Resort Condominiums	OT	237,943,100	1.000000	1.00	237,943,100	0.00356034	847,158	847,158
Ind. Occupied	I7,I7,IT,JT,KT,LT	173,947,133	1.858187	1.00	323,226,301	0.00661578	1,150,796	1,150,796
Ind. Excess Land	IU,JU,LU	1,464,600	1.858187	0.65	1,768,975	0.00430026	6,298	6,298
Ind. Vacant Land	IX	7,041,400	1.858187	0.65	8,504,755	0.00430026	30,280	30,280
Farmland waiting development	I1	85,000	0.250000	1.00	21,250	0.00089009	76	1,187,450
Pipelines	PT	45,289,300	0.906848	1.00	41,070,511	0.00322869	146,225	146,225
Farmlands	FT	2,967,194,720	0.218000	1.00	646,848,449	0.00077615	2,302,988	2,302,988
Managed Forests	TT	177,780,906	0.250000	1.00	44,445,227	0.00089009	158,241	158,241
<b>Total Taxable</b>		<b>18,541,824,320</b>			<b>16,612,637,543</b>		<b>59,146,626</b>	<b>59,146,626</b>
<b>Payment in Lieu</b>								
Residential/Farm - full	RH, RF	11,475,400	1.000000	1.00	11,475,400	0.00356034	40,856	40,856
Residential/Farm - General	RG	26,312,000	1.000000	1.00	26,312,000	0.00356034	93,680	93,680
Residential/Fm full Prov Ten	RP	1,365,300	1.000000	1.00	1,365,300	0.00356034	4,861	139,397
Farm - PIL Full	FF, FP	84,600	0.218000	1.00	18,443	0.00077615	66	66
Multi-residential	MF	2,012,000	1.441197	1.00	2,899,688	0.00513115	10,324	10,324
Com. Occupied - full	CF, CH, CP	84,406,000	1.306940	1.00	110,313,578	0.00465315	392,754	392,754
Com. Occupied - General	CG	18,832,100	1.306940	1.00	24,612,425	0.00465315	87,629	87,629
Com. Excess Land	CK,CV	210,800	1.306940	0.70	192,852	0.00325721	687	687
Com. Vac. Land	CJ,CY,CZ	1,931,600	1.306940	0.70	1,767,140	0.00325721	6,292	6,292
Com Parking Lot	GF	1,075,600	1.306940	1.00	1,405,745	0.00465315	5,005	492,366
Com. Landfill	HF	1,689,000	1.000000	1.00	1,689,000	0.00356034	6,013	6,013
Ind. Occupied Full	IF, IH	2,205,700	1.858187	1.00	4,098,603	0.00661578	14,592	14,592
Ind. Excess Land	IK, IV	119,900	1.858187	0.65	144,818	0.00430026	516	516
Ind Vacant Land	IJ,IY	0	1.858187	0.65	0	0.00430026	0	15,108
<b>Total PIL</b>		<b>151,720,000</b>			<b>186,294,991</b>		<b>663,273</b>	<b>663,273</b>
<b>Taxable Assessment</b>		<b>18,693,544,320</b>			<b>16,798,932,534</b>		<b>59,809,900</b>	<b>59,809,900</b>
<b>Exempt Assessment</b>		<b>858,021,615</b>						
<b>Total Municipal Assessment</b>		<b>19,551,565,935</b>						

Allocation of 2020 Levy	
Township of Chatsworth	3,092,563
Township of Georgian Bluffs	6,388,712
Municipality of Grey Highlands	7,029,264
Town of Hanover	2,934,036
Municipality of Meaford	6,660,076
City of Owen Sound	8,066,632
Township of Southgate	3,512,939
The Town of The Blue Mountains	16,171,694
Municipality of West Grey	5,953,984
<b>Total</b>	<b>59,809,900</b>

Municipal Rates Only	
<b>2019 TAXATION BUDGET</b>	<b>57,220,960</b>
Growth in taxation from new assessment	1,847,857
2020 Budget requirements	741,083
<b>2020 ENDING TAXATION</b>	<b>59,809,900</b>

		2020 Residential TAX RATE	2020 Residential Revenue Neutral Tax Rate	2020 Tax Rate Change
Municipal Residential Levy	59,809,900			
2020 tax rate Weighted Assess	16,798,932,534	0.00356034	0.00351622	1.26%