

The Corporation of the County of Haliburton

By-law No. 4234

Being a by-law to establish 2024 property tax rates for upper tier purposes, apportionment of the upper tier tax revenue among the lower tier municipalities and establish installment dates and percentages for the payment of the tax revenue to the upper tier by the lower tier municipalities.

Whereas pursuant to Section 289 (1) of the *Municipal Act 2001, S.O. 2001, c.25* as amended, the County has adopted estimates, including the estimation of revenue from payments-in-lieu of taxes, that result in a property tax revenue requirement of \$23,481,957.69;

And Whereas Section 311 (13) of the *Municipal Act 2001, S.O. 2001, c.25*, as amended, requires the Council of an upper-tier municipality for purposes of raising the general upper-tier levy, shall pass a by-law directing the Council of 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 rate for upper-tier purposes;

And Whereas

Section 311 (13) of the *Municipal Act 2001, S.O. 2001, c.25* as amended provides that the amount to be raised by each lower-tier municipality shall be paid to the County in the following instalments:

1. 25 per cent of the amount required to be raised in the previous year on or before March 31, 2023;
2. 50 per cent of the amount required in the current year, less the amount of the installments paid on March 31 on or before June 30, 2023;
3. 25 per cent of the amount required on or before September 30, 2023; and
4. 25 percent of the amount required on or before December 15, 2023.

In the event that the above dates fall on a weekend or holiday, payment is due on the last working day before the due date.

Now Therefore, the Council of the Corporation of the County of Haliburton enacts as follows:

1. The 2024 tax rates for the upper tier purposes shall be as follows:

Residential	0.00252745
Multi-Residential	0.00352174
New Multi-Residential	0.00252745
Commercial - Occupied	0.00374744
Commercial - Vacant Units and Excess Land	0.00262321
Commercial - Vacant Land	0.00262321
Industrial - Occupied	0.00434240
Industrial - New Construction	0.00434240
Industrial - Vacant Units and Excess Land	0.00303968
Industrial - Vacant Land	0.00303968
Shopping Centre	0.00374744
Farmlands	0.00063186
Managed Forests	0.00063186
Landfills	0.00278019
2. The County tax revenues shall be raised in the respective lower tier municipalities according to the tax rates, as follows as per schedules A, B, and C.

Algonquin Highlands	\$4,674,338.09
Dysart et al	\$9,127,858.36
Highlands East	\$3,400,388.58
Minden Hills	\$6,279,371.97

Read a first and second time March 13, 2024.

Read a third time and finally passed this March 13, 2024.



Warden Liz Danielsen



Deputy Clerk Michele Moore

Schedule A
County of Haliburton
2024 Tax Rate Calculations - County Levy
Assessment and Taxes by Class
As at March 6, 2024

Property Class	Tax Code	Current Value Assessment	Tax Ratio	Tax Reduction	Ratio after Reduction	Weighted Assessment	Tax Rate	Total Taxes
Taxable								
Residential	RT	\$8,812,527,665	1.000000		1.000000	\$8,812,527,665	0.00252745	\$22,273,182
Multi-Residential	MT	\$21,198,800	1.393400		1.393400	\$29,538,408	0.00352174	\$74,657
New Multi Residential	NT	\$5,649,000	1.000000		1.000000	\$5,649,000	0.00252745	\$14,278
Commercial (occupied)	CT, XT	\$167,435,041	1.482700		1.482700	\$248,255,935	0.00374744	\$627,453
Commercial - vacant and excess	CU, XU	\$2,056,100	1.482700	30.00%	1.037890	\$2,134,006	0.00262321	\$5,394
Commercial - vacant land	CX	\$2,265,300	1.482700	30.00%	1.037890	\$2,351,132	0.00262321	\$5,942
Industrial(occupied)	IT,UT	\$13,624,032	1.718100		1.718100	\$23,407,449	0.00434240	\$59,161
Industrial New Construction	JT	\$0	1.718100		1.718100	\$0	0.00434240	\$0
Industrial - vacant and excess	IU	\$339,468	1.718100	30.00%	1.202670	\$408,268	0.00303968	\$1,032
Industrial - vacant land	IX	\$297,400	1.718100	30.00%	1.202670	\$357,674	0.00303968	\$904
Shopping Centre	ST	\$274,000	1.482700		1.482700	\$406,260	0.00374744	\$1,027
Farmlands	FT	\$6,767,900	0.250000		0.250000	\$1,691,975	0.00063186	\$4,276
Managed Forests	TT	\$100,357,840	0.250000		0.250000	\$25,089,460	0.00063186	\$63,412
Total Taxable		\$9,132,792,546				\$9,151,817,232		\$23,130,717
Payments-in-lieu								
Residential	RF, RG	\$3,930,200	1.000000		1.000000	\$3,930,200	0.00252745	\$9,933
Residential (no school rate RP)	RP	\$7,451,200	1.000000		1.000000	\$7,451,200	0.00252745	\$18,833
Multi-Residential	MP	\$0	1.393400		1.393400	\$0	0.00352174	\$0
Commercial (occupied)	CF,CP	\$4,029,500	1.482700		1.482700	\$5,974,540	0.00374744	\$15,100
Commercial (no school rate CG)	CG, CH	\$80,606,900	1.482700		1.482700	\$119,515,851	0.00374744	\$302,070
Commercial New construction commercial		\$0	1.482700		1.482700	\$0	0.00374744	\$0
Commercial - vacant and excess	CJ, CY	\$168,400	1.482700	30.00%	1.037890	\$174,781	0.00262321	\$442
Commercial - vacant land	CZ,CR	\$703,500	1.482700	30.00%	1.037890	\$730,156	0.00262321	\$1,845
Industrial occupied)	IH,IP,IF	\$399,000	1.718100		1.718100	\$685,522	0.00434240	\$1,733
Industrial - vacant and excess	IG, IK	\$125,300	1.718100	30.00%	1.202670	\$150,695	0.00303968	\$381
Industrial - vacant land		\$0	1.718100	30.00%	1.202670	\$0	0.00303968	\$0
Farmlands		\$0	0.250000		0.250000	\$0	0.00063186	\$0
Managed Forests		\$0	0.250000		0.250000	\$0	0.00063186	\$0
Landfill		\$325,100	1.100000		1.100000	\$357,610	0.00278019	\$904
Total Payment-in-lieu		\$97,739,100				\$138,970,553		\$351,240
Total to levy on		\$9,230,531,646				\$9,290,787,785		\$23,481,957
COUNTY LEVY		\$23,481,957.69				\$9,290,787,785	0.00252745	
		(A)				(B)	(A)/(B)	
							New Residential Rate	
						2024 rate	0.00252745	
						2023 rate	0.00235833	
						increase	0.00016912	
						% increase	7.17%	

**Schedule B
County of Haliburton
2024 Assessment and Taxes by Municipality and Class
As at March 6, 2024**

Property Class	Tax Code	DYSART		Highlands East		Minden Hills		Algonquin Highlands		TOTAL	TOTAL
		Assessment	Taxes	Assessment	Taxes	Assessment	Taxes	Assessment	Taxes	ASSESSMENT	TAXATION
Taxable											
1 - Residential	RT	3,365,021,328	8,504,907.34	1,311,111,503	3,313,762.61	2,379,511,366	6,014,084.82	1,756,883,468	4,440,426.86	8,812,527,665	22,273,181.63
2 - Multi-Residential	MT	11,067,800	38,977.91	2,480,000	8,733.92	7,651,000	26,944.83	0	0.00	21,198,800	74,656.66
- New Multi Residential	NT	3,005,000	7,594.99	0	0.00	2,644,000	6,682.58	0	0.00	5,649,000	14,277.57
3 - Commercial (occupied)	CT, XT	91,319,554	342,214.55	9,862,094	36,957.61	48,926,234	183,348.13	17,327,159	64,932.49	167,435,041	627,452.78
Vacant Units and Excess Land	CU, XU	629,900	1,652.36	101,500	266.26	1,038,000	2,722.89	286,700	752.07	2,056,100	5,393.58
Vacant Land	CX	269,600	707.22	33,900	88.93	1,915,800	5,025.55	46,000	120.67	2,265,300	5,942.37
4 - Industrial (occupied)	IT, UT	8,534,800	37,061.52	2,498,400	10,849.05	1,631,532	7,084.76	959,300	4,165.66	13,624,032	59,160.99
New Construction	JT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Vacant Units and Excess Land	IU, JU	102,400	311.26	46,000	139.83	63,668	193.53	127,400	387.26	339,468	1,031.88
Vacant Land	IX	227,100	690.31	21,000	63.83	49,300	149.86	0	0.00	297,400	904.00
5 - Shopping Centre	ST	274,000	1,026.80	0	0.00	0	0.00	0	0.00	274,000	1,026.80
6 - Farmlands	FT	414,100	261.65	781,500	493.80	5,561,100	3,513.84	11,200	7.08	6,767,900	4,276.37
7 - Managed Forests	TT	78,454,737	49,572.41	8,646,003	5,463.06	9,752,300	6,162.09	3,504,800	2,214.54	100,357,840	63,412.10
Total Taxable		3,559,320,319	8,984,978.32	1,335,581,900	3,376,818.90	2,458,744,300	6,255,912.88	1,779,146,027	4,513,006.63	9,132,792,546	23,130,716.73
Payment-in-lieu											
1 - Residential	RF, RG	1,245,100	3,146.93	949,100	2,398.80	542,400	1,370.89	1,193,600	3,016.76	3,930,200	9,933.38
Residential -no school rate	RP	21,000	53.08	882,000	2,229.21	1,273,100	3,217.70	5,275,100	13,332.55	7,451,200	18,832.54
2 - Multi-Residential	MP	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
3 - Commercial (occupied)	CF, CP	1,725,600	6,466.58	776,500	2,909.89	1,310,800	4,912.14	216,600	811.70	4,029,500	15,100.31
Commercial - no school rate	CG, CH	35,293,300	132,259.52	4,125,000	15,458.19	3,239,400	12,139.46	37,949,200	142,212.35	80,606,900	302,069.52
New Construction Commercial	XP	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Vacant Units and Excess Land	CJ, CY, CK	0	0.00	0	0.00	122,400	321.08	46,000	120.67	168,400	441.75
Vacant Land	CR, CZ	12,800	33.58	85,900	225.33	76,600	200.94	528,200	1,385.58	703,500	1,845.43
4 - Industrial (occupied)	IH, IP, IF	82,500	358.25	21,800	94.66	199,800	867.61	94,900	412.09	399,000	1,732.61
Vacant Units and Excess Land	IK, IG	12,600	38.30	6,600	20.06	106,100	322.51	0	0.00	125,300	380.87
Vacant Land		0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
6 - Farmlands		0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7 - Managed Forests		0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
8 - Landfill	HF	188,400	523.79	84,000	233.54	38,400	106.76	14,300	39.76	325,100	903.85
Total Payment-in-lieu		38,581,300	142,880.03	6,930,900	23,569.68	6,909,000	23,459.09	45,317,900	161,331.46	97,739,100	351,240.26
Total to levy on		3,597,901,619	9,127,858.35	1,342,512,800	3,400,388.58	2,465,653,300	6,279,371.97	1,824,463,927	4,674,338.09	9,230,531,646	23,481,956.99
Exempt		70,413,000		49,178,600		78,926,100		61,669,000		260,186,700	
Total Assessment		3,668,314,619	9,127,858.35	1,391,691,400	3,400,388.58	2,544,579,400	6,279,371.97	1,886,132,927	4,674,338.09	9,490,718,346	23,481,956.99
% of Assessment		38.65%		14.66%		26.81%		19.87%		100.00%	

**Schedule C
COUNTY OF HALIBURTON
2024 LEVIES (INCLUDING P.I.L.'S)**

As at March 6, 2024

2024 County Levy

Municipality	Prior year Levy	2023		March 31st	June 30th	September 30th	December 15th	Total Levy	2024	
		Percentage							Percentage	
Algonquin Highlands	\$ 4,170,905.70	19.970%	\$ 1,042,726.43	\$ 1,294,442.62	\$ 1,168,584.52	\$ 1,168,584.52	\$ 4,674,338.09	19.87%		
Dysart et al	\$ 8,062,690.62	38.560%	\$ 2,015,672.66	\$ 2,548,256.52	\$ 2,281,964.59	\$ 2,281,964.59	\$ 9,127,858.36	38.65%		
Highlands East	\$ 3,028,092.06	14.710%	\$ 757,023.02	\$ 943,171.26	\$ 850,097.15	\$ 850,097.15	\$ 3,400,388.58	14.66%		
Minden Hills	\$ 5,565,445.21	26.760%	\$ 1,391,361.30	\$ 1,748,324.69	\$ 1,569,842.99	\$ 1,569,842.98	\$ 6,279,371.97	26.81%		
Total	\$ 20,827,133.59	100.00%	\$ 5,206,783.41	\$ 6,534,195.09	\$ 5,870,489.25	\$ 5,870,489.24	\$ 23,481,957.00	100.00%		