

THE CORPORATION OF THE COUNTY OF HALIBURTON

BY-LAW NUMBER 3483

BEING A BY-LAW TO ESTABLISH 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 \$12,128,000; 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, 2012
2. 50 per cent of the amount required in the current year, less the amount of the instalments paid on March 31 on or before June 30, 2012
3. 25 per cent of the amount required on or before September 30, 2012
4. 25 percent of the amount required on or before December 15, 2012

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE COUNTY OF HALIBURTON ENACTS THE FOLLOWING:

1. THE 2012 TAX RATES FOR UPPER TIER PURPOSES SHALL BE AS FOLLOWS:

Residential	.00167262
Multi - Residential	.00233063
Commercial	.00248000
Commercial - Vacant units and Excess Land	.00173600
Commercial - Excess Land	.00173600
Industrial	.00287373
Industrial - Vacant Land	.00201161
Industrial - Vacant Units and Excess Land	.00201161
Shopping Centre	.00248000
Farmlands	.00041816
Managed Forests	.00041816

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'

Algonquin Highlands	\$ 2,572,888
Dysart et al	\$ 4,577,090
Highlands East	\$ 1,741,772
Minden Hills	\$ 3,236,250

READ a first and second time this 3rd day of April 2012

READ a third time and finally passed this 3rd day of April 2012


Murray Fearnley Warden

Jim Wilson CAO/County Clerk

**COUNTY OF HALIBURTON
BYLAW NO 3483
SCHEDULE A
LEVIES**

County Levy 2012

Municipality	Percentage	March 31st	June 30th	September 30th	December 15th	Total Levy
Algonquin Highlands	21%	\$ 625,836.25	\$ 660,607.75	\$ 643,222.00	\$ 643,222.00	\$ 2,572,888.00
Dysart et al	38%	\$ 1,109,573.00	\$ 1,178,972.00	\$ 1,144,272.50	\$ 1,144,272.50	\$ 4,577,090.00
Highlands East	14%	\$ 419,994.00	\$ 450,892.00	\$ 435,443.00	\$ 435,443.00	\$ 1,741,772.00
Minden Hills	27%	\$ 788,696.75	\$ 829,428.25	\$ 809,062.50	\$ 809,062.50	\$ 3,236,250.00
Total	100%	\$ 2,944,100.00	\$ 3,119,900.00	\$ 3,032,000.00	\$ 3,032,000.00	\$ 12,128,000.00

**COUNTY OF HALIBURTON
BYLAW NO 3483
SCHEDULE B
TAX RATE CALCULATIONS**

Taxable		DYSART		Highlands East		Minden Hills		Algonquin Highlands		TOTAL ASSESSMENT	TOTAL TAXATION
1 - Residential	RT	2,546,666,388	4,259,611	1,012,920,922	1,694,234	1,861,063,230	3,112,856	1,441,453,175	2,411,007	6,862,103,715	11,477,707
2 - Multi-Residential	MT	8,376,490	19,523	1,377,000	3,209	4,424,000	10,311	0	0	14,177,490	33,043
3 - Commercial (occupied)	CT, XT, XU	76,175,787	188,916	9,447,813	23,431	36,241,326	89,878	9,701,925	24,061	131,566,851	326,285
Vacant Units and Excess Land	CU	271,530	471	149,085	259	832,984	1,446	15,100	26	1,268,699	2,202
Vacant Land	CX	218,300	379	40,800	71	1,563,400	2,714	15,000	26	1,837,500	3,190
4 - Industrial (occupied)	IT, JT, UT	3,364,928	9,670	3,049,600	8,764	1,792,000	5,150	552,700	1,588	8,759,228	25,172
Vacant Units and Excess Land	IU	150,660	303	13,700	28	67,000	135	26,300	53	257,660	518
Vacant Land	IX	178,000	358	16,800	34	78,300	158	21,500	43	294,600	593
5 - Shopping Centre	ST	196,610	488	0	0	0	0	0	0	196,610	488
6 - Farmlands	FT	391,200	164	763,300	319	2,830,860	1,184	146,700	61	4,132,060	1,728
7 - Managed Forests	TT	46,274,727	19,350	4,923,300	2,059	4,821,500	2,016	2,179,600	911	58,199,127	24,336
		2,682,264,620	4,499,231	1,032,702,320	1,732,406	1,913,714,600	3,225,847	1,454,112,000	2,437,777	7,062,793,540	11,895,261
Payment-in-lieu											
1 - Residential	RF, RG	4,460,800	7,461	86,400	145	422,500	707	1,429,500	2,391	6,399,200	10,703
Residential - no school rate	RP	134,100	224	645,100	1,079	963,800	1,612	931,700	1,558	2,674,700	4,474
2 - Multi-Residential	MP	0	0	0	0	0	0	0	0	0	0
3 - Commercial (occupied)	CF, CP	1,186,500	2,943	91,200	226	529,400	1,313	290,060	719	2,097,160	5,201
Commercial - no school rate	CG, CH	27,041,500	67,063	3,118,000	7,733	2,511,500	6,229	52,367,650	129,872	85,038,650	210,896
Vacant Units and Excess Land	CJ, CY	25,100	44	21,600	37	17,200	30	31,500	55	95,400	166
Vacant Land	CZ, CR	9,800	17	83,700	145	52,500	91	281,600	489	427,600	742
4 - Industrial (occupied)	IH, IP, JF	37,200	107	0	0	146,800	422	9,800	28	193,800	557
Vacant Units and Excess Land	IG	0	0	0	0	0	0	0	0	0	0
		32,895,000	77,858	4,046,000	9,365	4,643,700	10,403	55,341,810	135,112	96,926,510	232,739
Total Levy			4,577,090		1,741,772		3,236,250		2,572,889	7,179,720,050	12,128,000
											12,128,000
Exempt		50,202,180		38,923,980		56,289,700		62,109,370		207,525,230	
Total Assessment		2,765,361,800		1,075,672,300		1,974,648,000		1,571,563,180		7,387,245,280	
% OF ASSESSMENT		37.38%		14.62%		26.69%		21.30%		7,387,245,280	
								100.0%			

Description	Current Value	Tax	Tax	Ratio after	Weighted	Res/Farm Tax	Tax	Total	Taxes per \$100,000
	Assessment	Ratio	Reduction	Reduction	Assessment	Rate	Rate	Taxes	Assessment
Taxable									
Residential (RT)	\$6,862,103,715	1.000000		1.000000	\$6,862,103,715	0.00167262	0.00167262	\$11,477,707	\$167
Multi-Residential (MT)	\$14,177,490	1.393400		1.393400	\$19,754,915	0.00000000	0.00233063	\$33,043	\$233
Commercial (occupied) (CT)	\$131,566,851	1.482700		1.482700	\$195,074,170	0.00000000	0.00248000	\$326,285	\$248
Commercial - vacant and excess (\$1,268,699	1.482700	30.00%	1.03789	\$1,316,770	0.00000000	0.00173600	\$2,202	\$174
Commercial - vacant land (CX)	\$1,837,500	1.482700	30.00%	1.03789	\$1,907,123	0.00000000	0.00173600	\$3,190	\$174
Industrial(occupied) (IT)	\$8,759,228	1.718100		1.7181	\$15,049,230	0.00000000	0.00287373	\$25,172	\$287
Industrial - vacant and excess (IU)	\$257,660	1.718100	30.00%	1.20267	\$309,880	#REF!	0.00201161	\$518	\$201
Industrial - vacant land (IX)	\$294,600	1.718100	30.00%	1.20267	\$354,307	0.00000000	0.00201161	\$593	\$201
Shopping Centre (ST)	\$196,610	1.482700		1.482700	\$291,514	0.00000000	0.00248000	\$488	\$248
Farmlands (FT)	\$4,132,060	0.250000		0.250000	\$1,033,015	0.00000000	0.00041816	\$1,728	\$42
Managed Forests (TT)	\$58,199,127	0.250000		0.250000	\$14,549,782	0.00000000	0.00041816	\$24,336	\$42
							subtotal	\$11,895,261	
Payments-in-lieu									
Residential (RT)	\$6,399,200	1.000000		1.000000	\$6,399,200	0.00167262	0.00167262	\$10,703	\$167
Residential (no school rate)	\$2,674,700	1.000000		1.000000	\$2,674,700	0.00000000	0.00167262	\$4,474	\$167
Multi-Residential (MT)	\$0	1.393400		1.393400	\$0	0.00000000	0.00233063	\$0	
Commercial (occupied) (CT)	\$2,097,160	1.482700		1.482700	\$3,109,459	0.00000000	0.00248000	\$5,201	\$248
commercial (no school rate)	\$85,038,650	1.482700		1.482700	\$126,086,806	0.00000000	0.00248000	\$210,896	\$248
Commercial - vacant and excess (\$95,400	1.482700	30.00%	1.03789	\$99,015	0.00000000	0.00173600	\$166	\$0
Commercial - vacant land (CX)	\$427,600	1.482700	30.00%	1.03789	\$443,802	0.00000000	0.00173600	\$742	\$174
Industrial occupied) (IT)	\$193,800	1.718100		1.7181	\$332,968	#REF!	0.00287373	\$557	\$287
Industrial - vacant and excess (IU)	\$0	1.718100	30.00%	1.20267	\$0	#REF!	0.00201161	\$0	
							subtotal	\$232,739	
Totals	\$7,179,720,050				\$7,250,890,369			\$12,128,000	
COUNTY LEVY \$12,128,000									
Total	\$12,128,000	divided by	\$7,250,890,369	equals	Res Rate-	0.00167262			
\$0									

2011 rate 0.00176190
increase -0.00008928
% increase -5.07%