

THE CORPORATION OF THE COUNTY OF HALIBURTON

BY-LAW NUMBER 3688

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 \$13,700,000; 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, 2015
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, 2015
3. 25 per cent of the amount required on or before September 30, 2015
4. 25 percent of the amount required on or before December 15, 2015

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

1. THE 2015 TAX RATES FOR UPPER TIER PURPOSES SHALL BE AS FOLLOWS:

Residential	.00177852
Multi - Residential	.00247819
New Multi - Residential	.00177852
Commercial	.00263701
Commercial - Vacant units and Excess Land	.00184591
Commercial - Excess Land	.00184591
Industrial	.00305567
Industrial - Vacant Land	.00213897
Industrial - Vacant Units and Excess Land	.00213897
Farmlands	.00044463
Managed Forests	.00044463
Shopping Centre	.00263701

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	\$ 2,802,859
Dysart et al	\$ 5,222,691
Highlands East	\$ 1,961,298
Minden Hills	\$ 3,713,152

READ a First, Second and Third time, passed, signed and the Corporate Seal attached this 25th day of March 2015.

Murray Fearrey

Warden

James Wilson

Clerk

COUNTY OF HALIBURTON
 2015 LEVIES (INCLUDING P.I.L.'S)
 SCHEDULE A TO BYLAW# 3688
 TAX RATE CALCULATIONS

County Levy 2015

Municipality	Percentage	March 31st	June 30th	September 30th	December 15th	Total Levy
Algonquin Highlands	20.6%	\$ 664,935.66	\$ 736,494.10	\$ 700,714.83	\$ 700,714.83	\$ 2,802,859.43
Dysart et al	37.7%	\$ 1,232,368.72	\$ 1,378,976.65	\$ 1,305,672.68	\$ 1,305,672.68	\$ 5,222,690.73
Highlands East	14.5%	\$ 462,026.54	\$ 518,622.32	\$ 490,324.43	\$ 490,324.43	\$ 1,961,297. 71
Minden Hills	27.1%	\$ 873,969.08	\$ 982,607.07	\$ 928,288.07	\$ 928,288.07	\$ 3,713,152.30
Total	100%	\$ 3,233,300.00	\$ 3,616,700.13	\$ 3,425,000.02	\$ 3,425,000.02	\$ 13,700,000.17

**COUNTY OF HALIBURTON
SCHEDULE B
TO BYLAW# 3688
TAX RATE CALCULATIONS**

SCHEDULE 'B'

**Tax Rate Calculations CountyLevy
Assessment and Taxes by Municipality and Class**

Taxable	Property Class	DYSART	Highlands East	Minden Hills	AlgonquinHighlands	TOTAL ASSESSMENT	TOTAL TAXATION				
1 - Residential	RT	2,717,738,902	4,833,681	1,072,776,640	1,907,952	2,003,867,266	3,563,912	1,494,113,969	2,657,307	7,288,496,777	12,962,853
2 - Multi-Residential	MT	7,850,998	19,456	1,527,000	3,784	4,249,000	10,530	0	0	13,626,998	33,770
- New Multi- Residential	NT	1,866,452	3,320	0	0	0	0	0	0	1,866,452	3,320
3 - Commercial (occupied)	CT,XT,XI	84,050,687	221,642	9,580,393	25,264	42,735,184	112,693	11,157,342	29,422	147,523,606	389,021
Vacant Units and Excess Land	CU	445,209	822	139,023	257	1,236,544	2,283	25,585	47	1,846,361	3,408
Vacant Land	EX	245,941	454	79,053	146	1,812,505	3,346	33,750	62	2,171,249	4,008
4 - Industrial (occupied)	IT,JT, UT	4,603,320	14,066	3,186,560	9,737	1,602,021	4,895	768,257	2,348	10,160,158	31,046
Vacant UnHs and Excess Land	IU	150,540	322	33,440	72	70,000	150	49,149	105	303,129	648
Vacant Land	IX	179,339	384	18,075	39	49,850	107	0	0	247,264	529
5 - Shopping Centre	ST	240,433	634	0	0	0	0	0	0	240,433	634
6 - Farmlands	FT	400,200	178	788,372	351	2,902,792	1,291	0	0	4,091,364	1,819
7 - Managed Forests	TT	50,340,592	22,383	5,605,330	2,492	5,518,520	2,454	2,279,533	1,014	63,743,975	28,342
		2,868,112,613	5,117,342	1,093,733,886	1,950,092	2,064,043,682	3,701,659	1,508,427,585	2,690,305	7,534,317,766	13,459,398
Payment-in-lieu											
1 - Residential	RF,RG	5,724,175	10,181	654,238	1,164	486,190	865	2,178,244	3,874	9,042,847	16,083
Residential -no school rate	RP	49,900	89	683,600	1,216	1,190,385	2,117	4,530,848	8,058	6,454,733	11,480
2 - Multi-Residential	MP	0	0	0	0	0	0	0	0	0	0
3 - Commercial (occupied)	CF,CP	1,366,853	3,604	77,500	204	586,654	1,547	208,275	549	2,239,282	5,905
Commercial - no school rate	CG,CH	34,613,423	91,276	3,170,013	8,359	2,405,245	6,343	37,687,825	99,383	77,876,506	205,361
Vacant Units and Excess Land	CJ,CY	30,350	56	24,900	46	126,524	234	45,000	83	226,774	419
Vacant Land	CZ,CR	11,300	21	117,350	217	59,175	109	311,325	575	499,150	921
4 - Industrial (occupied)	IH,IP,IF	40,050	122	0	0	91,211	279	10,475	32	141,736	433
Vacant Units and Excess Land	IG,IK	0	0	0	0	63,615	0	0	0	63,615	0
Vacant Land		0	0	0	0	0	0	0	0	0	0
6 - Farmlands		0	0	0	0	0	0	0	0	0	0
7 - Managed Forests		0	0	0	0	0	0	0	0	0	0
		41,836,051	105,349	4,727,601	11,206	5,008,999	11,493	44,971,992	112,554	96,544,643	240,602
Total to levy on		2,909,948,664	5,222,691	1,098,461,487	1,961,298	2,069,052,681	3,713,152	1,553,399,577	2,802,859	7,630,862,409	13,700,000
											13,700,000
Exempt		55,428,363		45,228,075		64,506,399		69,431,611		234,594,448	
										7,865,456,857	
% OF ASSESSMENT		37.38%		14.62%		26.69%		21.30%		7,865,456,857	

COUNTY OF HALIBURTON
 SCHEDULE B
 TO BYLAW# 3688
 TAX RATE CALCULATIONS

SCHEDULE 'B'

Description	Current Value Assessment	Tax Ratio	Tax Reduction	Ratio after Reduction	Weighted Assessment	Res/Farm Tax Rate	Tax Rate	Total Taxes
Taxable								
Residential (RT)	\$7,288,496,777	1.000000		1.000000	\$7,288,496,777	0.00177852	0.00177852	\$12,962,717
Multi-Residential (MT)	\$13,626,998	1.393400		1.393400	\$18,987,859	0.00000000	0.00247819	\$33,770
New Multi Residential (NT)	\$1,866,452	1.000000		1.000000	\$1,866,452	0.00000000	0.00177860	\$3,320
Commercial (occupied) (CT)	\$147,523,606	1.482700		1.482700	\$218,733,251	0.00000000	0.00263701	\$389,021
Commercial - vacant and excess (\$1,846,361	1.482700	30.00%	1.03789	\$1,916,320	0.00000000	0.00184591	\$3,408
Commercial - vacant land (CX)	\$2,171,249	1.482700	30.00%	1.03789	\$2,253,518	0.00000000	0.00184591	\$4,008
Industrial(occupied) (IT)	\$10,160,158	1.718100		1.7181	\$17,456,167	0.00000000	0.00305567	\$31,046
Industrial - vacant and excess (IU)	\$303,129	1.718100	30.00%	1.20267	\$364,564	0.00000000	0.00213897	\$648
Industrial - vacant land (IX)	\$247,264	1.718100	30.00%	1.20267	\$297,377	0.00000000	0.00213897	\$529
Shopping Centre (ST)	\$240,433	1.482700		1.482700	\$356,490	0.00000000	0.00263701	\$634
Farmlands (FT)	\$4,091,364	0.250000		0.250000	\$1,022,841	0.00000000	0.00044463	\$1,819
Managed Forests (TT)	\$63,743,975	0.250000		0.250000	\$15,935,994	0.00000000	0.00044463	\$28,342
							subtotal	\$13,459,262
Payments-in-lieu								
Residential (RF)	\$9,042,847	1.000000		1.000000	\$9,042,847	0.00177852	0.00177852	\$16,083
Residential (no school rate RP)	\$6,454,733	1.000000		1.000000	\$6,454,733	0.00000000	0.00177852	\$11,480
Multi-Residential (MP)	\$0	1.393400		1.393400	\$0	0.00000000	0.00247819	\$0
Commercial (occupied) (CF)	\$2,239,282	1.482700		1.482700	\$3,320,183	0.00000000	0.00263701	\$5,905
commercial (no school rate CG)	\$77,876,506	1.482700		1.482700	\$115,467,495	0.00000000	0.00263701	\$205,361
Commercial - vacant and excess (\$226,774	1.482700	30.00%	1.03789	\$235,366	0.00000000	0.00184591	\$419
Commercial - vacant land (CZ)	\$499,150	1.482700	30.00%	1.03789	\$518,063	0.00000000	0.00184591	\$921
Industrial occupied) (IF)	\$141,736	1.718100		1.7181	\$243,517	0.00000000	0.00305567	\$433
Industrial - vacant and excess (IG)	\$63,615	1.718100	30.00%	1.20267	\$76,508	0.00000000	0.00213897	\$136
Industrial - vacant land	\$0	1.718100	30.00%	1.20267	\$0	0.00000000	0.00213897	\$0
Farmlands	\$0	0.250000		0.250000	\$0	0.00000000	0.00044463	\$0
Managed Forests	\$0	0.250000		0.250000	\$0	0.00000000	0.00044463	\$0
							subtotal	\$240,738
Totals	\$7,630,862,409				\$7,703,046,322			\$13,700,000
COUNTY LEVY	\$13,700,000							
Total	\$13,700,000	divided by	\$7,703,046,322	equals	Res Rate	0.00177852		
					2014 rate	0.00173140		
					increase	0.00004712		
					% increase	2.72%		