

THE CORPORATION OF THE COUNTY OF HALIBURTON

BY-LAW NUMBER 3916

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 \$18,135,504; 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 29, 2019
2. 50 per cent of the amount required in the current year, less the amount of the installments paid on March 29 on or before June 28, 2019
3. 25 per cent of the amount required on or before September 30, 2019
4. 25 percent of the amount required on or before December 13, 2019.

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 THE FOLLOWING:

1. THE 2019 TAX RATES FOR UPPER TIER PURPOSES SHALL BE AS FOLLOWS:

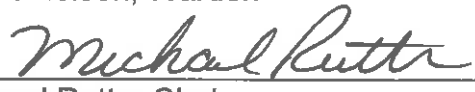
Residential	.00210683
Multi-Residential	.00293566
New Multi-Residential	.00210683
Commercial	.00312380
Commercial - Vacant Units and Excess Land	.00218666
Commercial - Vacant Land	.00218666
Industrial	.00361975
Industrial - New Construction	.00361975
Industrial - Vacant Units and Excess Land	.00253382
Industrial - Vacant Land	.00253382
Shopping Centre	.00312380
Farmlands	.00052671
Managed Forests	.00052671
Landfill	.00231752

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	\$ 3,619,994.44
Dysart et al	\$ 6,994,341.00
Highlands East	\$ 2,650,871.07
Minden Hills	\$ 4,870,297.49

READ a First, Second and Third time, passed, signed and the Corporate Seal attached this 27th of March 2019.


Liz Danielsen, Warden


Michael Rutter, Clerk

Schedule A
County of Haliburton
2019 Tax Rate Calculations - County Levy
Assessment and Taxes by Class
As at February 25, 2019

Property Class	Tax Code	Current Value Assessment	Tax Ratio	Tax Reduction	Ratio after Reduction	Weighted Assessment	Tax Rate	Total Taxes
Taxable								
Residential	RT	\$8,160,585,381	1.000000		1.000000	\$8,160,585,381	0.00210683	\$17,192,991
Multi-Residential	MT	\$19,798,099	1.393400		1.393400	\$27,586,671	0.00293566	\$58,120
New Multi Residential	NT	\$2,748,025	1.000000		1.000000	\$2,748,025	0.00210683	\$5,790
Commercial (occupied)	CT, XT	\$152,722,439	1.482700		1.482700	\$226,441,560	0.00312380	\$477,074
Commercial - vacant and excess	CU, XU	\$1,934,794	1.482700	30.00%	1.037890	\$2,008,103	0.00218666	\$4,231
Commercial - vacant land	CX	\$2,838,808	1.482700	30.00%	1.037890	\$2,946,370	0.00218666	\$6,208
Industrial(occupied)	IT,UT	\$7,558,983	1.718100		1.718100	\$12,987,089	0.00361975	\$27,362
Industrial New Construction	JT	\$5,035,150	1.718100		1.718100	\$8,650,891	0.00361975	\$18,226
Industrial - vacant and excess	IU	\$260,675	1.718100	30.00%	1.202670	\$313,506	0.00253382	\$661
Industrial - vacant land	IX	\$276,625	1.718100	30.00%	1.202670	\$332,689	0.00253382	\$701
Shopping Centre	ST	\$269,260	1.482700		1.482700	\$399,232	0.00312380	\$841
Farmlands	FT	\$6,818,362	0.250000		0.250000	\$1,704,591	0.00052671	\$3,591
Managed Forests	TT	\$85,125,043	0.250000		0.250000	\$21,281,261	0.00052671	\$44,836
Total Taxable		\$8,445,971,644				\$8,467,985,369		\$17,840,632
Payments-in-lieu								
Residential	RF, RG	\$5,016,006	1.000000		1.000000	\$5,016,006	0.00210683	\$10,568
Residential (no school rate RP)	RP	\$7,533,580	1.000000		1.000000	\$7,533,580	0.00210683	\$15,872
Multi-Residential	MP	\$0	1.393400		1.393400	\$0	0.00293566	\$0
Commercial (occupied)	CF,CP	\$3,849,064	1.482700		1.482700	\$5,707,007	0.00312380	\$12,024
Commercial (no school rate CG)	CG, CH	\$80,760,837	1.482700		1.482700	\$119,744,093	0.00312380	\$252,281
Commercial New construction commercial		\$88,500	1.482700		1.482700	\$131,219	0.00312380	\$276
Commercial - vacant and excess	CJ, CY	\$221,445	1.482700	30.00%	1.037890	\$229,836	0.00218666	\$484
Commercial - vacant land	CZ,CR	\$703,200	1.482700	30.00%	1.037890	\$729,844	0.00218666	\$1,538
Industrial occupied)	IH,IP,IF	\$256,079	1.718100		1.718100	\$439,969	0.00361975	\$927
Industrial - vacant and excess	IG, IK	\$102,125	1.718100	30.00%	1.202670	\$122,823	0.00253382	\$259
Industrial - vacant land		\$0	1.718100	30.00%	1.202670	\$0	0.00253382	\$0
Farmlands		\$0	0.250000		0.250000	\$0	0.00052671	\$0
Managed Forests		\$0	0.250000		0.250000	\$0	0.00052671	\$0
Landfill		\$277,883	1.100000		1.100000	\$305,671	0.00231752	\$644
Total Payment-in-lieu		\$98,808,719				\$139,960,048		\$294,872
Total to levy on		\$8,544,780,363				\$8,607,945,417		\$18,135,504
COUNTY LEVY		\$18,135,504.00				\$8,607,945,417	0.00210683	
		(A)				(B)	(A)/(B)	
							New Residential Rate	
						2019 rate	0.00210683	
						2018 rate	0.00199292	
						increase	0.00011391	
						% increase	5.72%	

Schedule B
County of Haliburton
2019 Assessment and Taxes by Municipality and Class
As at February 25, 2019

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	3,084,692,775	6,498,932.84	1,225,818,214	2,582,594.39	2,216,347,640	4,669,474.57	1,633,726,752	3,441,989.60	8,160,585,381	17,192,991.40
2 - Multi-Residential	MT	10,903,599	32,009.26	2,254,250	6,617.71	6,640,250	19,493.52	0	0.00	19,798,099	58,120.49
- New Multi Residential	NT	1,829,000	3,853.39	0	0.00	919,025	1,936.23	0	0.00	2,748,025	5,789.62
3 - Commercial (occupied)	CT, XT	86,784,737	271,098.16	9,332,738	29,153.61	45,455,040	141,992.45	11,149,924	34,830.13	152,722,439	477,074.35
Vacant Units and Excess Land	CU, XU	622,185	1,360.51	100,250	219.21	1,180,134	2,580.55	32,225	70.47	1,934,794	4,230.74
Vacant Land	CX	663,083	1,449.94	61,800	135.14	2,070,675	4,527.86	43,250	94.57	2,838,808	6,207.51
4 - Industrial (occupied)	IT, UT	3,202,337	11,591.66	2,314,200	8,376.83	1,462,528	5,293.99	579,918	2,099.16	7,558,983	27,361.64
New Construction	JT	4,822,450	17,456.06	0	0.00	0	0.00	212,700	769.92	5,035,150	18,225.98
Vacant Units and Excess Land	IU, JU	122,575	310.58	30,700	77.79	63,400	160.64	44,000	111.49	260,675	660.50
Vacant Land	IX	210,450	533.24	20,375	51.63	45,800	116.05	0	0.00	276,625	700.92
5 - Shopping Centre	ST	269,260	841.11	0	0.00	0	0.00	0	0.00	269,260	841.11
6 - Farmlands	FT	364,275	191.87	1,225,511	645.49	5,218,901	2,748.85	9,675	5.10	6,818,362	3,591.31
7 - Managed Forests	TT	67,240,326	35,416.15	7,962,408	4,193.88	6,604,821	3,478.83	3,317,488	1,747.35	85,125,043	44,836.21
Total Taxable		3,261,727,052	6,875,044.77	1,249,120,446	2,632,065.68	2,286,008,214	4,851,803.54	1,649,115,932	3,481,717.79	8,445,971,644	17,840,631.78
Payment-in-lieu											
1 - Residential	RF, RG	1,318,750	2,778.38	885,775	1,866.18	538,575	1,134.69	2,272,906	4,788.63	5,016,006	10,567.88
Residential -no school rate	RP	20,700	43.61	888,026	1,870.92	1,276,771	2,689.94	5,348,083	11,267.50	7,533,580	15,871.97
2 - Multi-Residential	MP	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
3 - Commercial (occupied)	CF, CP	1,683,545	5,259.06	730,666	2,282.45	1,221,878	3,816.90	212,975	665.29	3,849,064	12,023.70
Commercial - no school rate	CG, CH	35,377,738	110,512.98	3,866,250	12,077.39	3,045,530	9,513.63	38,471,319	120,176.71	80,760,837	252,280.71
New Construction Commercial	XP	0	0.00	88,500	276.46	0	0.00	0	0.00	88,500	276.46
Vacant Units and Excess Land	CJ, CY, CK	33,825	73.96	0	0.00	141,620	309.67	46,000	100.59	221,445	484.22
Vacant Land	CR, CZ	12,550	27.44	141,375	309.14	72,800	159.19	476,475	1,041.89	703,200	1,537.66
4 - Industrial (occupied)	IH, IP, IF	55,250	199.99	0	0.00	144,550	523.23	56,279	203.72	256,079	926.94
Vacant Units and Excess Land	IK, IG	0	0.00	0	0.00	102,125	258.77	0	0.00	102,125	258.77
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	172,945	400.80	53,013	122.86	37,975	88.01	13,950	32.33	277,883	644.00
Total Payment-in-lieu		38,675,303	119,296.22	6,653,605	18,805.40	6,581,824	18,494.03	46,897,987	138,276.66	98,808,719	294,872.31
Total to levy on		3,300,402,355	6,994,340.99	1,255,774,051	2,650,871.08	2,292,590,038	4,870,297.57	1,696,013,919	3,619,994.45	8,544,780,363	18,135,504.09
Exempt		65,540,484		46,027,875		67,549,187		59,437,531		238,555,077	
Total Assessment		3,365,942,839	6,994,340.99	1,301,801,926	2,650,871.08	2,360,139,225	4,870,297.57	1,755,451,450	3,619,994.45	8,783,335,440	18,135,504.09
% of Assessment		38.32%		14.82%		26.87%		19.99%		100.00%	

Schedule C
COUNTY OF HALIBURTON
2019 LEVIES (INCLUDING P.I.L.'S)
TAX RATE CALCULATIONS
As at Feb 25, 2019

2019 County Levy

Municipality	Prior year Levy	2018					2019	
		Percentage	March 31st	June 30th	September 30th	December 15th	Total Levy	Percentage
Algonquin Highlands	\$ 3,316,200.66	20.02%	\$ 829,050.17	\$ 980,947.05	\$ 904,998.61	\$ 904,998.61	\$ 3,619,994.44	19.99%
Dysart et al	\$ 6,382,325.68	38.54%	\$ 1,595,581.42	\$ 1,901,589.07	\$ 1,748,585.25	\$ 1,748,585.25	\$ 6,994,341.00	38.32%
Highlands East	\$ 2,406,375.02	14.53%	\$ 601,593.76	\$ 723,841.77	\$ 662,717.77	\$ 662,717.77	\$ 2,650,871.07	14.82%
Minden Hills	\$ 4,457,456.51	26.91%	\$ 1,114,364.13	\$ 1,320,784.58	\$ 1,217,574.39	\$ 1,217,574.38	\$ 4,870,297.49	26.87%
Total	\$ 16,562,357.87	100.00%	\$ 4,140,589.48	\$ 4,927,162.47	\$ 4,533,876.02	\$ 4,533,876.01	\$ 18,135,504.00	100.00%