

THE CORPORATION OF THE COUNTY OF HALIBURTON

BY-LAW NO. 3612

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 \$12,933,200; 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, 2014
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, 2014
3. 25 per cent of the amount required on or before September 30, 2014
4. 25 percent of the amount required on or before December 15, 2014

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

1. THE 2014 TAX RATES FOR UPPER TIER PURPOSES SHALL BE AS FOLLOWS:

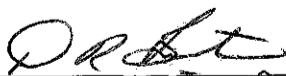
Residential	.00173143
Multi - Residential	.00241257
Commercial	.00256719
Commercial - Vacant units and Excess Land	.00179703
Commercial - Excess Land	.00179703
Industrial	.00297477
Industrial - Vacant Land	.00208234
Industrial - Vacant Units and Excess Land	.00208234
Farmlands	.00043286
Managed Forests	.00043286
Shopping Centre	.00256719

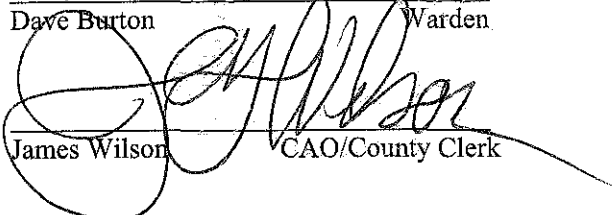
2. The COUNTY TAX REVENUES SHALL BE RAISED IN THE RESPECTIVE LOWER TIER MUNICIPALITIES, ACCORDING TO THE TAX RATES, AS FOLLOWS AS PER SCHEDULES 'A' & 'B'

Algonquin Highlands	\$ 2,659,742.65
Dysart et al	\$ 4,929,474.87
Highlands East	\$ 1,848,106.15
Minden Hills	\$ 3,495,876.33

READ a first and second time this 5th day of February, 2014.

READ a third time and finally passed this 5th day of February 2014.


Dave Burton Warden


James Wilson CAO/County Clerk

**COUNTY OF HALIBURTON
2014 LEVIES (INCLUDING P.I.L.'S)**

County Levy 2014

Municipality	Percentage	March 31st	June 30th	September 30th	December 15th	Total Levy
Algonquin Highlands	20.7%	\$ 649,515.25	\$ 670,075.80	\$ 670,075.80	\$ 670,075.80	\$ 2,659,742.65
Dysart et al	37.7%	\$ 1,190,894.25	\$ 1,246,193.54	\$ 1,246,193.54	\$ 1,246,193.54	\$ 4,929,474.87
Highlands East	14.5%	\$ 448,198.75	\$ 466,635.80	\$ 466,635.80	\$ 466,635.80	\$ 1,848,106.15
Minden Hills	27.1%	\$ 844,641.75	\$ 883,744.86	\$ 883,744.86	\$ 883,744.86	\$ 3,495,876.33
Total	100%	\$ 3,133,250.00	\$ 3,266,650.00	\$ 3,266,650.00	\$ 3,266,650.00	\$ 12,933,200.00

Tax Rate Calculations - County Levy-2014
Assessment and Taxes by Municipality and Class

Tax Rate Calculations - County Levy
Assessment and Taxes by Municipality and Class

Taxable

Property Class		DYSART		Highlands East		Minden Hills		Algonquin Highlands		TOTAL ASSESSMENT	TOTAL TAXATION
1 - Residential	RT	2,645,273,765	4,580,101	1,038,070,569	1,797,344	1,937,896,480	3,355,328	1,455,945,093	2,520,864	7,077,185,907	12,253,638
2 - Multi-Residential	MT	8,052,495	19,427	1,477,000	3,563	4,249,000	10,251	0	0	13,778,495	33,242
3 - Commercial (occupied)	CT, XT, XL	80,013,571	205,410	9,518,163	24,435	41,415,182	106,321	10,867,420	27,899	141,814,336	364,064
Vacant Units and Excess Land	CU	371,568	668	138,135	248	1,204,038	2,164	24,970	45	1,738,711	3,125
Vacant Land	CX	238,782	429	77,106	139	1,686,750	3,031	49,000	88	2,051,638	3,687
4 - Industrial (occupied)	IT, JT, UT	3,391,828	10,090	3,046,808	9,064	1,501,627	4,467	546,550	1,626	8,486,813	25,246
Vacant Units and Excess Land	IU	149,380	311	33,280	69	69,000	144	25,950	54	277,610	578
Vacant Land	IX	174,800	364	17,650	37	49,300	103	22,500	47	264,250	550
5 - Shopping Centre	ST	225,825	580	0	0	0	0	0	0	225,825	580
6 - Farmlands	FT	394,500	171	777,144	336	2,858,043	1,237	0	0	4,029,687	1,744
7 - Managed Forests	TT	48,345,535	20,927	5,360,650	2,320	5,344,896	2,314	2,160,840	935	61,211,921	26,496
		2,786,632,049	4,838,477	1,058,516,505	1,837,556	1,996,274,316	3,485,359	1,469,642,323	2,551,558	7,311,065,193	12,712,950

Payment-in-lieu

1 - Residential	RF, RG	5,568,550	9,642	571,075	989	454,100	786	2,153,663	3,729	8,747,388	15,145
Residential - no school rate	RP	148,000	256	673,400	1,166	1,113,467	1,928	4,547,248	7,873	6,482,115	11,223
2 - Multi-Residential	MP	0	0	0	0	0	0	0	0	0	0
3 - Commercial (occupied)	CF, CP	1,307,050	3,355	84,650	217	556,650	1,429	202,550	520	2,150,900	5,522
Commercial - no school rate	CG, CH	30,211,000	77,557	3,013,025	7,735	2,254,250	5,787	37,168,575	95,419	72,646,850	186,498
New Construction - Commercial	XP			78,000	200					78,000	200
Vacant Units and Excess Land	CJ, CY	28,600	51	23,800	43	18,050	32	40,500	73	110,950	199
Vacant Land	CZ, CR	10,800	19	111,400	200	56,950	102	300,850	541	480,000	863
4 - Industrial (occupied)	IH, IP, IF	39,100	116	0	0	152,150	453	10,250	30	201,500	599
Vacant Units and Excess Land	IG	0	0	0	0	0	0	0	0	0	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
		37,313,100	90,998	4,555,350	10,550	4,605,617	10,518	44,423,636	108,185	90,897,703	220,250

Total to levy on 2,823,945,149 4,929,475 1,063,071,855 1,848,106 2,000,879,933 3,495,876 1,514,065,959 2,659,743 7,401,962,896 12,933,200

12,933,200

Exempt 50,117,211 42,374,999 61,389,485 66,628,145 220,509,840

7,622,472,736

7,622,472,736

Description	Current Value Assessment	Tax Ratio	Tax Reduction	Ratio after Reduction	Weighted Assessment	Res/Farm Tax Rate	Tax Rate	Total Taxes	
Taxable									
Residential (RT)	\$7,077,185,907	1.000000		1.000000	\$7,077,185,907	0.00173143	0.00173143	\$12,253,638	
Multi-Residential (MT)	\$13,778,495	1.393400		1.393400	\$19,198,955	0.00000000	0.00241257	\$33,242	
Commercial (occupied) (CT)	\$141,814,336	1.482700		1.482700	\$210,268,116	0.00000000	0.00256719	\$364,064	
Commercial - vacant and excess (CU)	\$1,738,711	1.482700	30.00%	1.03789	\$1,804,591	0.00000000	0.00179703	\$3,125	
Commercial - vacant land (CX)	\$2,051,638	1.482700	30.00%	1.03789	\$2,129,375	0.00000000	0.00179703	\$3,687	
Industrial(occupied) (IT)	\$8,486,813	1.718100		1.7181	\$14,581,193	0.00000000	0.00297477	\$25,246	
Industrial - vacant and excess (IU)	\$277,610	1.718100	30.00%	1.20267	\$333,873	0.00000000	0.00208234	\$578	
Industrial - vacant land (IX)	\$264,250	1.718100	30.00%	1.20267	\$317,806	0.00000000	0.00208234	\$550	
Shopping Centre (ST)	\$225,825	1.482700		1.482700	\$334,831	0.00000000	0.00256719	\$580	
Farmlands (FT)	\$4,029,687	0.250000		0.250000	\$1,007,422	0.00000000	0.00043286	\$1,744	
Managed Forests (TT)	\$61,211,921	0.250000		0.250000	\$15,302,980	0.00000000	0.00043286	\$26,496	
							subtotal	\$12,712,950	
Payments-in-lieu									
Residential (RF)	\$8,747,388	1.000000		1.000000	\$8,747,388	0.00173143	0.00173143	\$15,145	
Residential (no school rate RP)	\$6,482,115	1.000000		1.000000	\$6,482,115	0.00000000	0.00173143	\$11,223	
Multi-Residential (MP)	\$0	1.393400		1.393400	\$0	0.00000000	0.00241257	\$0	
Commercial (occupied) (CF)	\$2,150,900	1.482700		1.482700	\$3,189,139	0.00000000	0.00256719	\$5,522	
commercial (no school rate CG)	\$72,646,850	1.482700		1.482700	\$107,713,484	0.00000000	0.00256719	\$186,498	
New Construction - Comm (no school)	\$78,000	1.482700		1.482700	\$115,651	1.00000000	0.00256719	\$200	
Commercial - vacant and excess (CJ)	\$110,950	1.482700	30.00%	1.03789	\$115,154	0.00000000	0.00179703	\$199	
Commercial - vacant land (CZ)	\$480,000	1.482700	30.00%	1.03789	\$498,187	0.00000000	0.00179703	\$863	
Industrial occupied (IF)	\$201,500	1.718100		1.7181	\$346,197	0.00000000	0.00297477	\$599	
Industrial - vacant and excess (IG)	\$0	1.718100	30.00%	1.20267	\$0	0.00000000	0.00208234	\$0	
Industrial - vacant land	\$0	1.718100	30.00%	1.20267	\$0	0.00000000	0.00208234	\$0	
Farmlands	\$0	0.250000		0.250000	\$0	0.00000000	0.00043286	\$0	
Managed Forests	\$0	0.250000		0.250000	\$0	0.00000000	0.00043286	\$0	
							subtotal	\$220,250	
Totals	\$7,401,962,896				\$7,469,672,364			\$12,933,200	
COUNTY LEVY	\$12,933,200								
Total	\$12,933,200	divided by	\$7,469,672,364	equals	Res Rate	0.00173143			
	\$0								

2013 rate 0.00173560
decrease -0.00000417
% decrease -0.24%