

THE CORPORATION OF THE TOWN OF HANOVER

BY-LAW NO. 2846-14

BEING a By-law to adopt the estimates of the sums required for the Town of Hanover, Downtown Improvement Area, Upper Tier County of Grey, and for Education, for the year and to strike the rates of taxation for same and to further provide for penalty and interest in default of payment thereof for 2014.

WHEREAS the Municipal Council of the Corporation of the Town of Hanover has, in accordance with section 290 of *The Municipal Act*, 2001, S.O. 2001, c. 25, as amended, considered the estimates of the Town of Hanover, and the requisition from the Upper Tier County of Grey, and for Education, and it is necessary that the following sum be raised by means of taxation for the year 2014.

Town of Hanover (Schedule 'A' attached)	\$5,248,375.00
Downtown Improvement Area	\$40,655.00
County of Grey	\$2,705,337.00
Education	\$2,727,185.00

TOTAL ESTIMATES	\$10,721,552.00
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AND WHEREAS section 312 of *The Municipal Act*, 2001, S.O. 2001, c. 25, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

AND WHEREAS the following is a correct statement of the taxable assessment for the **Town of Hanover**, based on the roll returned November 17, 2013.

<u>CLASS OF ASSESSMENT</u>	<u>ASSESSMENT</u>
Residential	\$482,679,795
Multi-Residential	\$42,668,000
Commercial	
- Occupied	\$103,207,926
- Unoccupied/Excess Land	\$478,780
- Vacant Land	\$1,476,900
Industrial	
- Occupied	\$8,832,550
- Unoccupied/Excess Land	\$27,000
- Vacant Land	\$198,048
Pipelines	\$2,095,000
Farmlands	\$3,841,754
Managed Forests	0
TOTAL ASSESSMENT	645,505,753
Residential – Education Only	818,000
Downtown Improvement Area	18,587,775

NOW THEREFORE the Council of the Corporation of the Town of Hanover enacts as follows:

1. **THAT** there shall be levied and collected upon the assessable real property within the Corporation of the Town of Hanover based on the assessments per the Assessment Roll dated November 17, 2013 for taxation in the year 2014;
- (a) applicable tax ratios as set by the County of Grey By-law Number 4836-14.

(b) applicable County tax rates as set by County of Grey By-law Number 4840-14.

(c) applicable education tax rates for residential and business property classes for 2014 per Ontario Regulation 2/14.

(d) and local tax rates as set out in this by-law.
2. **THAT** the summary of tax rates for 2014, set out on Schedule 'B' attached hereto shall form part of this by-law.

3. **THAT** the estimates be adopted and the following amounts be levied therefore in the manner as set out hereinafter:

Town of Hanover (Schedule 'A' attached)	\$5,248,375.00
Downtown Improvement Area	\$40,655.00
County of Grey	\$2,705,337.00
Education	\$2,727,185.00
TOTAL ESTIMATES	\$10,721,552.00

4. **THAT** the following local municipal tax rates are hereby adopted to be applied against the whole of the assessment for real property in the following classes (Schedule B attached):

TAX CLASS	TOWN OF HANOVER
Residential	0.00749347
Multi-Residential	0.01079957
Commercial	
- Occupied	0.00979352
- Unoccupied	0.00685546
- Vacant	0.00685546
-New Construction	0.01220000
Shopping Centre	
- Occupied	0.00979352
- Unoccupied	0.00685546
Parking Lot	0.00979352
Industrial	
- Occupied	0.01392427
- Unoccupied	0.00905077
- Vacant	0.00905077
-New Construction	0.01220000
Large Industrial	
- Occupied	0.01392427
- Unoccupied	0.00905077
Pipelines	0.00679544
Farmlands	0.00187337
Managed Forests	0.00187337
D.I.A.	0.00218719

5. **THAT** every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable as indicated below.
- a) That the interim taxes levied shall be shown as a reduction on the final tax levy.
 - b) That the net amount of taxes levied by this by-law for residential, pipelines and managed forests tax classes shall become due and payable on the 29th day of August, 2014; and the balance of the final levy shall become due and payable on the 28th day of November, 2014 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
 - c) That the net amount of taxes levied by this by-law for capped tax classes, commercial, industrial and multi-residential, shall become due and payable on the 29th day of August, 2014; and the balance of the final levy shall become due and payable on the 28th day of November, 2014; and non-payment of the amount, as noted, on the date stated in accordance with this section shall constitute default.
7. On all taxes of the levy, which are in default on the 1st day after the due date, a penalty of 1 1/4 percent shall be added and thereafter a penalty of 1 1/4 percent per month will be added on the 1st day of each and every month the default continues, until December 31st, 2014.
8. On all taxes in default on January 1st, 2015, interest shall be added at the rate of 1 1/4 percent per month for each month or fraction thereof in which the default continues.
9. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
10. The Tax Collector is empowered to accept part payment from time to time on account of any taxes due.

11. The Tax Collector may mail or cause the same to be mailed or delivered to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
12. **THAT** taxes are payable at the Town of Hanover Municipal Office, 341 10th Street, Hanover, Ontario, N4N 1P5.

READ a FIRST, SECOND and THIRD TIME and FINALLY PASSED this 24th day of March, 2014.

Kathi Maskell, Mayor

Michael Dunlop, CAO/Clerk

2013 AND 2014 OPERATING AND CAPITAL BUDGET ANALYSIS

Schedule A to By-Law 2846-14

at March 24, 2014

TAX LEVY ANALYSIS:

NET DEPARTMENT	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE
Unallocated Revenues/Taxes	(3,642,400)	(3,609,700)	32,700	-0.90%	0	0	0	#DIV/0!	(3,642,400)	(3,609,700)	32,700	-0.90%
General Government	1,081,700	1,187,000	105,300	9.73%	23,000	45,000	22,000	95.65%	1,104,700	1,232,000	127,300	11.52%
Protection to Persons & Property	3,170,500	3,206,050	35,550	1.12%	0	55,500	55,500	#DIV/0!	3,170,500	3,261,550	91,050	2.87%
Transportation	975,700	1,014,900	39,200	4.02%	462,000	435,000	(27,000)	-5.84%	1,437,700	1,449,900	12,200	0.85%
Garbage Collection / Recycling	156,700	194,200	37,500	23.93%	0	0	0	0.00%	156,700	194,200	37,500	23.93%
Health Services	298,000	282,450	(15,550)	-5.22%	25,000	0	(25,000)	-100.00%	323,000	282,450	(40,550)	-12.55%
Recreation & Culture	2,050,800	2,143,775	92,975	4.53%	81,500	66,000	(15,500)	-19.02%	2,132,300	2,209,775	77,475	3.63%
Planning & Development	279,900	223,200	(56,700)	-20.26%	2,000	5,000	3,000	0.00%	281,900	228,200	(53,700)	-19.05%
Expenditures Less Revenues	4,370,900	4,641,875	270,975	6.20%	593,500	606,500	13,000	2.19%	4,964,400	5,248,375	283,975	5.72%
NET 2013 TAX LEVY	4,370,900	4,641,875	270,975	6.20%	593,500	606,500	13,000	2.19%	4,964,400	5,248,375	283,975	5.72%
										NET LEVY		

USER CHARGE BUDGETS (NO TAX LEVY REQUIRED)

DEPARTMENT EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE
Landfill (Hanover / Brockton)	561,300	660,700	99,400	17.71%	1,640,000	55,000	(1,585,000)	0.00%	2,201,300	715,700	(1,485,600)	-67.49%
Waterworks	1,682,415	1,310,020	(372,395)	-22.13%	307,000	560,500	253,500	82.57%	1,989,415	1,870,520	(118,895)	-5.98%
Sanitary Sewer System	1,446,440	1,392,765	(53,675)	-3.71%	1,639,000	484,000	(1,155,000)	-70.47%	3,085,440	1,876,765	(1,208,675)	-39.17%
Total Expenditures	3,690,155	3,363,485	(326,670)	-8.85%	3,586,000	1,099,500	(2,486,500)	-69.34%	7,276,155	4,462,985	(2,813,170)	-38.66%
DEPARTMENT REVENUES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE
Landfill (Hanover/Brockton)	(561,300)	(715,700)	(154,400)	27.51%	(1,739,712)	0	1,739,712	0.00%	(2,301,012)	(715,700)	1,585,312	-68.90%
Waterworks	(1,705,000)	(1,288,400)	416,600	-24.43%	(307,000)	(560,500)	(253,500)	0.00%	(2,012,000)	(1,848,900)	163,100	-8.11%
Sanitary Sewer System	(1,470,000)	(1,359,000)	111,000	-7.55%	(1,683,000)	(484,000)	1,199,000	0.00%	(3,153,000)	(1,843,000)	1,310,000	-41.55%
Previous Year surplus (deficit)	125,358	(55,385)	(180,743)	-144.18%	0	0	0	0.00%	125,358	(55,385)	(180,743)	-144.18%
Total Revenue	(3,610,942)	(3,418,485)	192,457	-5.33%	(3,729,712)	(1,044,500)	2,685,212	-72.00%	(7,340,654)	(4,462,985)	2,877,669	-39.20%

LIBRARY AND DOWNTOWN IMPROVEMENT AREA
2013 AND 2014 OPERATING AND CAPITAL BUDGET ANALYSIS
Schedule A to By-Law 2846-14

HANOVER PUBLIC LIBRARY													
	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----				
EXPENDITURES:	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	
Library	579,990	598,700	18,710	3.23%	0	0	0	100.00%	579,990	598,700	18,710	3.23%	
Total Expenditures	579,990	598,700	18,710	3.23%	0	0	0	100.00%	579,990	598,700	18,710	3.23%	
	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----				
REVENUE:	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	
Other Revenues	(61,820)	(57,700)	4,120	-6.66%	0	0	0	0.00%	(61,820)	(57,700)	4,120	-5.81%	
Previous Year (Surplus) Deficit	(9,070)	(17,500)	(8,430)	92.94%	0	0	0	0.00%	(9,070)	(17,500)	(8,430)	11.89%	
Total Revenue	(70,890)	(75,200)	(4,310)	6.08%	0	0	0	0%	(70,890)	(75,200)	(4,310)	6.08%	
TOTAL LEVY(FROM TOWN)	509,100	523,500	14,400	2.83%	0	0	0	100.00%	509,100	523,500	14,400	2.83%	
LIBRARY NET TAX LEVY (FROM TOWN)													
DOWNTOWN IMPROVEMENT AREA													
	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----				
EXPENDITURES	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	
D.I.A.	48,056	46,675	(1,381)	-2.87%	0	0	0	0.00%	48,056	46,675	(1,381)	-2.87%	
Total Expenditures	48,056	46,675	(1,381)	-2.87%	0	0	0	0.00%	48,056	46,675	(1,381)	-2.87%	
	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----				
REVENUE	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	2013	2014	VARIANCE	% CHANGE	
Other Revenues	(4,500)	(6,465)	(1,965)	22.89%	0	0	0	0.00%	(4,500)	(6,465)	(1,965)	22.89%	
Previous Year (Surplus) Deficit	(4,085)	445	4,530	-52.77%	0	0	0	0.00%	(4,085)	445	4,530	-52.77%	
Total Revenue	(8,585)	(6,020)	2,565	-29.88%	0	0	0	0%	(8,585)	(6,020)	2,565	-29.88%	
TOTAL DIA TAX LEVY	39,471	40,655	1,184	3.00%	0	0	0	0.00%	39,471	40,655	1,184	3.00%	
									DIA TAX LEVY				
									Taxable Assessment				
									2014 tax rate				
									2013 tax rate				

18,587,775

0.00218719

40,655

0.00214206

2013-2014 OPERATING and CAPITAL BUDGET ANALYSIS							
NET LEVY TAX DOLLARS @ March 24, 2014							
Schedule A to By-Law 2846-14							
		2013	2013	2013	2014	2014	2014
		OPERATING	CAPITAL	TOTAL	OPERATING	CAPITAL	TOTAL
	COMMITTEE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
UNALLOCABLE REVENUES		(3,648,400)	-	(3,648,400)	(3,609,700)	-	(3,609,700)
GENERAL GOVERNMENT							
	Tax Rebates			-			-
	Councillors	271,200		271,200	300,800		300,800
	Election 2010	-		-	31,000		31,000
	Municipal Administration	688,100	8,000	696,100	718,800	-	718,800
	Civic Centre	144,800	-	144,800	145,300	-	145,300
	Building/Property - 140 7th Ave	(22,400)	15,000	(7,400)	(8,900)	45,000	36,100
	Sub-Total	1,081,700	23,000	1,104,700	1,187,000	45,000	1,232,000
PROTECTION TO PERSONS & PROPERTY							
	Fire	428,300	-	428,300	388,500	-	388,500
	Emergency Plan	2,000	-	2,000	1,000	-	1,000
	Hanover Police Service	2,450,200	-	2,450,200	2,518,550	55,500	2,574,050
	SVCA	114,700		114,700	110,200		110,200
	Building/Planning Admin	167,100	-	167,100	179,400	-	179,400
	Canine Control	8,200	-	8,200	8,400	-	8,400
	Sub-Total	3,170,500	-	3,170,500	3,206,050	55,500	3,261,550
TRANSPORTATION							
	Streets/Sidewalks	362,900	-	362,900	387,700	-	387,700
	Equipment/Vehicles	(65,100)	-	(65,100)	(81,000)	-	(81,000)
	General Administration	268,200	462,000	730,200	281,700	435,000	716,700
	Workshop	58,300	-	58,300	57,100	-	57,100
	Parking Lots/Meters	46,900	-	46,900	49,400	-	49,400
	Street Lighting	121,500	-	121,500	146,700	-	146,700
	Saugeen Municipal Airport	42,500	-	42,500	43,300	-	43,300
	SMART- Disability Transit	140,500	-	140,500	130,000	-	130,000
	Sub-Total	975,700	462,000	1,437,700	1,014,900	435,000	1,449,900
GARBAGE COLL/RECYCLING		156,700	-	156,700	194,200	-	194,200
HEALTH SERVICES							
	Medical Clinic	260,100	-	260,100	261,400	-	261,400
	Cemetery	37,900	25,000	62,900	21,050	-	21,050
	Sub-Total	298,000	25,000	323,000	282,450	-	282,450
RECREATION & CULTURE							
	Parks/Outdoor Facilities	237,400	20,000	257,400	262,775	20,000	282,775
	Aquatic Facility	419,100	-	419,100	462,800	45,000	507,800
	General Administration	415,700	6,500	422,200	397,100	-	397,100
	Programs	600	-	600	(500)	-	(500)
	Facilities	442,400	55,000	497,400	476,700	1,000	477,700
	Library Services	509,100	-	509,100	523,500	-	523,500
	Hall/Theatre	26,500	-	26,500	21,400	-	21,400
	Sub-Total	2,050,800	81,500	2,132,300	2,143,775	66,000	2,209,775
PLANNING & DEVELOPMENT							
	Planning & Zoning	69,100	-	69,100	75,200	-	75,200
	Economic Development	136,600	2,000	138,600	115,000	5,000	120,000
	Industrial Park	74,200	-	74,200	33,000	-	33,000
	Sub-Total	279,900	2,000	281,900	223,200	5,000	228,200
	PREV. YR SURPLUS/DEFICIT	6,000		6,000	-		-
	TOTAL NET LEVY	4,370,900	593,500	4,964,400	4,641,875	606,500	5,248,375

SCHEDULE 'B' TO BYLAW 2846-14

1. DETAILS OF 2014 TAX RATE - TOWN OF HANOVER

<u>TAX CLASS</u>	<u>TOWN</u>	<u>COUNTY</u>	<u>EDUCATION</u>	<u>TOTAL TAX RATE</u>
Residential	0.00749347	0.00385762	0.00203000	0.01338109
Multi-Residential	0.01079957	0.00555960	0.00203000	0.01838918
Commercial:				
-Occupied	0.00979352	0.00504168	0.01460000	0.02943519
-Unoccupied	0.00685546	0.00352918	0.01022000	0.02060465
-Vacant	0.00685546	0.00352918	0.01022000	0.02060465
Shopping Center:				
-Occupied	0.00979352	0.00504168	0.01460000	0.02943519
-Unoccupied	0.00685546	0.00352918	0.01022000	0.02060465
Parking Lot	0.00979352	0.00504168	0.01460000	0.02943519
Industrial:				
-Occupied	0.01392427	0.00716819	0.01560000	0.03669245
-Unoccupied	0.00905077	0.00465932	0.01014000	0.02385009
-Vacant	0.00905077	0.00465932	0.01014000	0.02385009
Large Industrial:				
-Occupied	0.01392427	0.00716819	0.01560000	0.03669245
-Unoccupied	0.00905077	0.00465932	0.01014000	0.02385009
Pipelines	0.00679544	0.00349828	0.01220000	0.02249372
Farmlands	0.00187337	0.00096441	0.00050800	0.00334577
Managed Forests	0.00187337	0.00096441	0.00050800	0.00334577
D.I.A.	0.00218719			
New Construction - Commercial			0.01220000	
New Construction -- Commercial Unoccupied			0.00854000	
New Construction - Industrial			0.01220000	
New Construction - Industrial Unoccupied			0.00793000	

All eligible new Construction initiated after March 22, 2007 will immediately be subject to target maximum Business Education Tax (BET) rate as per Bill 44 New Construction classes are to be created.