

THE CORPORATION OF THE TOWN OF HANOVER

BY-LAW NO. 2887-15

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 2015.

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 2015.

Town of Hanover (Schedule 'A' attached)	\$5,527,050.00
Downtown Improvement Area	\$41,875.00
County of Grey	\$2,627,488.00
Education	\$2,710,493.00

TOTAL ESTIMATES	\$10,906,906.00
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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 11, 2014.

<u>CLASS OF ASSESSMENT</u>	<u>ASSESSMENT</u>
Residential	\$508,835,896
Multi-Residential	\$37,819,250
Commercial	
- Occupied	\$104,606,993
- Unoccupied/Excess Land	\$516,741
- Vacant Land	\$1,531,550
Industrial	
- Occupied	\$8,664,300
- Unoccupied/Excess Land	\$27,000
- Vacant Land	\$208,224
Pipelines	\$2,133,935
Farmlands	\$3,991,477
Managed Forests	0
TOTAL ASSESSMENT	668,335,366
Residential – Education Only	818,000
Downtown Improvement Area	18,738,138

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 11, 2014 for taxation in the year 2015;
- (a) applicable tax ratios as set by the County of Grey By-law Number 4887-15.

(b) applicable County tax rates as set by County of Grey By-law Number 4892-15.

(c) applicable education tax rates for residential and business property classes for 2015 per Ministry of Finance Letter dated March 16, 2015.

(d) and local tax rates as set out in this by-law.

2. **THAT** the summary of tax rates for 2015, 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)	\$5,527,050.00
Downtown Improvement Area	\$41,875.00
County of Grey	\$2,627,488.00
Education	\$2,710,493.00

TOTAL ESTIMATES **\$10,906,906.00**

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	0.00766319
Multi-Residential	0.01104416
Commercial	
- Occupied	0.01001533
- Unoccupied	0.00701073
- Vacant	0.00701073
-New Construction	0.01001533
Shopping Centre	
- Occupied	0.01001533
- Unoccupied	0.00701073
Parking Lot	0.01001533
Industrial	
- Occupied	0.01423964
- Unoccupied	0.00925576
- Vacant	0.00925576
-New Construction	0.01423964
Large Industrial	
- Occupied	0.01423964
- Unoccupied	0.00925576
Pipelines	0.00694935
Farmlands	0.00191580
Managed Forests	0.00191580
D.I.A.	0.00223475

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 31st day of August, 2015; and the balance of the final levy shall become due and payable on the 30th day of November, 2015 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 31st day of August, 2015; and the balance of the final levy shall become due and payable on the 30th day of November, 2015; 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, 2015.
8. On all taxes in default on January 1st, 2016, 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 23rd day of March, 2015.

Susan Paterson, Mayor

Brian Tocheri, CAO/Clerk

2014-2015 OPERATING and CAPITAL BUDGET ANALYSIS

NET LEVY TAX DOLLARS @ March 23, 2015

Schedule A to By-Law 2887-15

COMMITTEE	2014 OPERATING BUDGET	2014 CAPITAL BUDGET	2014 TOTAL BUDGET	2015 OPERATING BUDGET	2015 CAPITAL BUDGET	2015 TOTAL BUDGET
UNALLOCABLE REVENUES	(3,609,700)	-	(3,609,700)	(3,480,400)	-	(3,480,400)
GENERAL GOVERNMENT						
Tax Rebates			-			-
Councillors	300,800		300,800	286,100		286,100
Election 2014	31,000		31,000	-		-
Municipal Administration	718,800	-	718,800	677,900	-	677,900
Civic Centre	145,300	-	145,300	142,400	30,000	172,400
Building/Property - 140 7th Ave	(8,900)	45,000	36,100	(19,900)	-	(19,900)
Sub-Total	1,187,000	45,000	1,232,000	1,086,500	30,000	1,116,500
PROTECTION TO PERSONS & PROPERTY						
Fire	388,500	-	388,500	399,950	-	399,950
Emergency Plan	1,000	-	1,000	16,600	-	16,600
Hanover Police Service	2,518,550	55,500	2,574,050	2,488,475	-	2,488,475
SVCA	110,200		110,200	111,500		111,500
Building/Planning Admin	179,400	-	179,400	187,400	-	187,400
Canine Control	8,400	-	8,400	9,000	-	9,000
Sub-Total	3,206,050	55,500	3,261,550	3,212,925	-	3,212,925
TRANSPORTATION						
Streets/Sidewalks	387,700	-	387,700	381,500	-	381,500
Equipment/Vehicles	(81,000)	-	(81,000)	(61,000)	-	(61,000)
General Administration	281,700	435,000	716,700	270,100	402,200	672,300
Workshop	57,100	-	57,100	59,000	-	59,000
Parking Lots/Meters	49,400	-	49,400	55,900	-	55,900
Street Lighting	146,700	-	146,700	124,800	-	124,800
Saugeen Municipal Airport	43,300	-	43,300	44,100	-	44,100
SMART- Disability Transit	130,000	-	130,000	140,000	-	140,000
Sub-Total	1,014,900	435,000	1,449,900	1,014,400	402,200	1,416,600
GARBAGE COLL/RECYCLING	194,200	-	194,200	247,600	-	247,600
HEALTH SERVICES						
Medical Clinic	261,400	-	261,400	271,700	-	271,700
Cemetery	(950)	22,000	21,050	19,150	25,000	44,150
Sub-Total	260,450	22,000	282,450	290,850	25,000	315,850
RECREATION & CULTURE						
Parks/Outdoor Facilities	262,775	20,000	282,775	254,175	65,000	319,175
Aquatic Facility	462,800	45,000	507,800	469,600	64,000	533,600
General Administration	397,100	-	397,100	402,200	23,000	425,200
Programs	(500)	-	(500)	(600)	-	(600)
Facilities	476,700	1,000	477,700	516,000	-	516,000
Library Services	523,500	-	523,500	513,600	-	513,600
Hall/Theatre	21,400	-	21,400	25,000	-	25,000
Sub-Total	2,143,775	66,000	2,209,775	2,179,975	152,000	2,331,975
PLANNING & DEVELOPMENT						
Planning & Zoning	75,200	-	75,200	136,700	-	136,700
Economic Development	115,000	5,000	120,000	148,200	-	148,200
Industrial Park	33,000	-	33,000	32,300	-	32,300
Youth Activity & Tech. Centre	-	-	-	48,800	-	48,800
Sub-Total	223,200	5,000	228,200	366,000	-	366,000
PREV. YR SURPLUS/DEFICIT	-	-	-	-	-	-
TOTAL NET LEVY	4,619,875	628,500	5,248,375	4,917,850	609,200	5,527,050

2014 AND 2015 OPERATING AND CAPITAL BUDGET ANALYSIS
Schedule A to By-Law 2887-15
at March 23, 2015

TAX LEVY ANALYSIS:

NET DEPARTMENT	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE
Unallocated Revenues/Taxes	(3,609,700)	(3,480,400)	129,300	-3.58%	0	0	0	0.00%	(3,609,700)	(3,480,400)	129,300	-3.58%
General Government	1,187,000	1,086,500	(100,500)	-8.47%	45,000	30,000	(15,000)	-33.33%	1,232,000	1,116,500	(115,500)	-9.38%
Protection to Persons & Property	3,206,050	3,212,925	6,875	0.21%	55,500	0	(55,500)	-100.00%	3,261,550	3,212,925	(48,625)	-1.49%
Transportation	1,014,900	1,014,400	(500)	-0.05%	435,000	402,200	(32,800)	-7.54%	1,449,900	1,416,600	(33,300)	-2.30%
Garbage Collection / Recycling	194,200	247,600	53,400	27.50%	0	0	0	0.00%	194,200	247,600	53,400	27.50%
Health Services	282,450	290,850	8,400	2.97%	0	25,000	25,000	0.00%	282,450	315,850	33,400	11.83%
Recreation & Culture	2,143,775	2,179,975	36,200	1.69%	66,000	152,000	86,000	130.30%	2,209,775	2,331,975	122,200	5.53%
Planning & Development	223,200	366,000	142,800	63.98%	5,000	0	(5,000)	-100.00%	228,200	366,000	137,800	60.39%
Expenditures Less Revenues	4,641,875	4,917,850	275,975	5.95%	606,500	609,200	2,700	0.45%	5,248,375	5,527,050	278,675	5.31%
NET 2013 TAX LEVY	4,641,875	4,917,850	275,975	5.95%	606,500	609,200	2,700	0.45%	5,248,375	5,527,050	278,675	5.31%

NET LEVY

USER CHARGE BUDGETS (NO TAX LEVY REQUIRED)

DEPARTMENT EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE
Landfill (Hanover / Brockton)	660,700	747,200	86,500	13.09%	55,000	0	(55,000)	0.00%	715,700	747,200	31,500	4.40%
Waterworks	1,870,520	1,458,300	(412,220)	-22.04%	560,500	208,000	(352,500)	-62.89%	2,431,020	1,666,300	(764,720)	-31.46%
Sanitary Sewer System	1,508,765	1,323,000	(185,765)	-12.31%	484,000	257,000	(227,000)	-46.90%	1,992,765	1,580,000	(412,765)	-20.71%
Total Expenditures	4,039,985	3,528,500	(511,485)	-12.66%	1,099,500	465,000	(634,500)	-57.71%	5,139,485	3,993,500	(1,145,985)	-22.30%

DEPARTMENT REVENUES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE
Landfill (Hanover/Brockton)	(715,700)	(747,200)	(31,500)	4.40%	0	0	0	0.00%	(715,700)	(747,200)	(31,500)	4.40%
Waterworks	(1,834,700)	(1,458,300)	376,400	-20.52%	(560,500)	(208,000)	352,500	0.00%	(2,395,200)	(1,666,300)	728,900	-30.43%
Sanitary Sewer System	(1,475,000)	(1,323,000)	152,000	-10.31%	(484,000)	(257,000)	227,000	0.00%	(1,959,000)	(1,580,000)	379,000	-19.35%
Previous Year surplus (deficit)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
Total Revenue	(4,025,400)	(3,528,500)	496,900	-12.34%	(1,044,500)	(465,000)	579,500	-55.48%	(5,069,900)	(3,993,500)	1,076,400	-21.23%

LIBRARY AND DOWNTOWN IMPROVEMENT AREA
2014 AND 2015 OPERATING AND CAPITAL BUDGET ANALYSIS
Schedule A to By-Law 2887-15

HANOVER PUBLIC LIBRARY

EXPENDITURES:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE
Library	598,700	586,448	(12,252)	-2.05%	0	0	0	100.00%	598,700	586,448	(12,252)	-2.05%
Total Expenditures	598,700	586,448	(12,252)	-2.05%	0	0	0	100.00%	598,700	586,448	(12,252)	-2.05%

REVENUE:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE
Other Revenues	(57,700)	(61,300)	(3,600)	6.24%	0	0	0	0.00%	(57,700)	(61,300)	(3,600)	4.79%
Previous Year (Surplus) Deficit	(17,500)	(11,548)	5,952	-34.01%	0	0	0	0.00%	(17,500)	(11,548)	5,952	-7.91%
Total Revenue	(75,200)	(72,848)	2,352	-3.13%	0	0	0	0%	(75,200)	(72,848)	2,352	-3.13%
TOTAL LEVY(FROM TOWN)	523,500	513,600	(9,900)	-1.89%	0	0	0	100.00%	523,500	513,600	(9,900)	-1.89%

LIBRARY NET TAX LEVY (FROM TOWN)

DOWNTOWN IMPROVEMENT AREA

EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE
D.I.A.	46,675	43,973	(2,702)	-5.79%	0	2,000	2,000	0.00%	46,675	45,973	(702)	-1.50%
Total Expenditures	46,675	43,973	(2,702)	-5.79%	0	2,000	2,000	0.00%	46,675	45,973	(702)	-1.50%

REVENUE	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE	2014	2015	VARIANCE	% CHANGE
Other Revenues	(6,465)	(3,600)	2,865	-47.59%	0	0	0	0.00%	(6,465)	(3,600)	2,865	-47.59%
Previous Year (Surplus) Deficit	445	(498)	(943)	15.66%	0	0	0	0.00%	445	(498)	(943)	15.66%
Total Revenue	(6,020)	(4,098)	1,922	-31.93%	0	0	0	0%	(6,020)	(4,098)	1,922	-31.93%
TOTAL DIA TAX LEVY	40,655	39,875	(780)	-1.92%	0	2,000	2,000	0.00%	40,655	41,875	1,220	3.00%

DIA TAX LEVY

Taxable Assessment	18,738,138	
2015 tax rate	0.00223475	41,875
2014 tax rate	0.00218719	

SCHEDULE 'B' TO BYLAW 2887-15

1. DETAILS OF 2015 TAX RATE - TOWN OF HANOVER

<u>TAX CLASS</u>	<u>TOWN</u>	<u>COUNTY</u>	<u>EDUCATION</u>	<u>TOTAL TAX RATE</u>
Residential	0.00766319	0.00363835	0.00195000	0.01325154
Multi-Residential	0.01104416	0.00524358	0.00195000	0.01823774
Commercial:				
-Occupied	0.01001533	0.00475511	0.01430000	0.02907044
-Unoccupied	0.00701073	0.00332858	0.01001000	0.02034931
-Vacant	0.00701073	0.00332858	0.01001000	0.02034931
Shopping Center:				
-Occupied	0.01001533	0.00475511	0.01430000	0.02907044
-Unoccupied	0.00701073	0.00332858	0.01001000	0.02034931
Parking Lot	0.01001533	0.00475511	0.01430000	0.02907044
Industrial:				
-Occupied	0.01423964	0.00676074	0.01530000	0.03630038
-Unoccupied	0.00925576	0.00439448	0.00994500	0.02359524
-Vacant	0.00925576	0.00439448	0.00994500	0.02359524
Large Industrial:				
-Occupied	0.01423964	0.00676074	0.01530000	0.03630038
-Unoccupied	0.00925576	0.00439448	0.00994500	0.02359524
Pipelines	0.00694935	0.00329943	0.01190000	0.02214878
Farmlands	0.00191580	0.00090959	0.00048750	0.00331289
Managed Forests	0.00191580	0.00090959	0.00048750	0.00331289
D.I.A.	0.00223475			
New Construction - Commercial			0.01190000	
New Construction -- Commercial Unoccupied			0.00833000	(70%)
New Construction - Industrial			0.01190000	
New Construction - Industrial Unoccupied			0.00773500	(65%)