

THE CORPORATION OF THE TOWN OF HANOVER

BY-LAW NO. 2757-12

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 2012.

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 2012.

Town of Hanover (Schedule 'A' attached)	\$4,789,000.00
Downtown Improvement Area	\$38,321.00
County of Grey	\$2,649,018.00
Education	\$2,717,342.00
TOTAL ESTIMATES	\$10,193,681.00

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 22, 2011.

<u>CLASS OF ASSESSMENT</u>	<u>ASSESSMENT</u>
Residential	\$437,113,872
Multi-Residential	\$41,977,000
Commercial	
- Occupied	\$99,855,568
- Unoccupied/Excess Land	\$405,260
- Vacant Land	\$1,199,200
Industrial	
- Occupied	\$9,905,800
- Unoccupied/Excess Land	\$27,000
- Vacant Land	\$75,100
Pipelines	\$1,999,000
Farmlands	\$2,431,600
Managed Forests	\$34,000
TOTAL ASSESSMENT	595,023,400
Residential – Education Only	903,000
Downtown Improvement Area	18,442,128

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 22, 2011 for taxation in the year 2012;
 - (a) applicable tax ratios as set by the County of Grey By-law Number 4755-12.

- (b) applicable County tax rates as set by County of Grey By-law Number 4759-12.
 - (c) applicable education tax rates for residential and business property classes for 2012 per Ontario Regulation 60/12 filed April 27, 2012.
 - (d) and local tax rates as set out in this by-law.
2. **THAT** the summary of tax rates for 2012, 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)	\$4,789,000.00
Downtown Improvement Area	\$38,321.00
County of Grey	\$2,649,018.00
Education	\$2,717,342.00
TOTAL ESTIMATES	\$10,193,681.00

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	0.00736154
Multi-Residential	0.01060943
Commercial	
- Occupied	0.00962109
- Unoccupied	0.00673476
- Vacant	0.00673476
-New Construction	0.00962109
Shopping Centre	
- Occupied	0.00962109
- Unoccupied	0.00673476
Parking Lot	0.00962109
Industrial	
- Occupied	0.01367911
- Unoccupied	0.00889142
- Vacant	0.00889142
-New Construction	0.01367911
Large Industrial	
- Occupied	0.01367911
- Unoccupied	0.00889142
Pipelines	0.00667580
Farmlands	0.00184038
Managed Forests	0.00184038
D.I.A.	0.00207790

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 tax levies as designated by By-law No. 2749-12 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, 2012; and the balance of the final levy shall become due and payable on the 30th day of November, 2012 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, 2012; and the balance of the final levy shall become due and payable on the 30th day of November, 2012; 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, 2012.
8. On all taxes in default on January 1st, 2013, 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 28th day of May, 2012.

Kathi Maskell, Mayor

Michael Dunlop, CAO/Clerk

2011 AND 2012 OPERATING AND CAPITAL BUDGET ANALYSIS
Schedule A to By-Law 2757-12
AT MAY 28, 2012

TAX LEVY ANALYSIS:

NET DEPARTMENT	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE
Unallocated Revenues/Taxes	(4,174,300)	(3,947,100)	227,200	-5.44%	0	0	0	#DIV/0!	(4,174,300)	(3,947,100)	227,200	-5.44%
General Government	1,474,200	1,429,350	(44,850)	-3.04%	32,950	20,500	(12,450)	-37.78%	1,507,150	1,449,850	(57,300)	-3.80%
Protection to Persons & Property	2,789,300	2,975,850	186,550	6.69%	120,500	38,500	(82,000)	-68.05%	2,909,800	3,014,350	104,550	3.59%
Transportation	1,102,600	993,000	(109,600)	-9.94%	708,000	425,000	(283,000)	-39.97%	1,810,600	1,418,000	(392,600)	-21.68%
Garbage Collection / Recycling	122,400	107,400	(15,000)	-12.25%	0	0	0	0.00%	122,400	107,400	(15,000)	-12.25%
Health Services	302,800	317,600	14,800	4.89%	5,000	36,000	31,000	620.00%	307,800	353,600	45,800	14.88%
Recreation & Culture	1,912,300	2,005,500	93,200	4.87%	154,450	189,100	34,650	22.43%	2,066,750	2,194,600	127,850	6.19%
Planning & Development	114,800	198,300	83,500	72.74%	0	0	0	0.00%	114,800	198,300	83,500	72.74%
Expenditures Less Revenues	3,644,100	4,079,900	435,800	11.96%	1,020,900	709,100	(311,800)	-30.54%	4,665,000	4,789,000	124,000	2.66%
NET 2012 TAX LEVY	3,644,100	4,079,900	435,800	11.96%	1,020,900	709,100	(311,800)	-30.54%	4,665,000	4,789,000	124,000	2.66%

USER CHARGE BUDGETS (NO TAX LEVY REQUIRED)

DEPARTMENT EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE
Landfill (Hanover / Brockton)	835,794	513,000	(322,794)	-38.62%	565,000	2,770,200	2,205,200	0.00%	1,400,794	3,283,200	1,882,406	134.38%
Waterworks	1,531,761	1,848,300	316,539	20.67%	3,441,000	479,000	(2,962,000)	-86.08%	4,972,761	2,327,300	(2,645,461)	-53.20%
Sanitary Sewer System	1,417,520	1,773,000	355,480	25.08%	925,000	1,160,000	235,000	25.41%	2,342,520	2,933,000	590,480	25.21%
Total Expenditures	3,785,075	4,134,300	349,225	9.23%	4,931,000	4,409,200	(521,800)	-10.58%	8,716,075	8,543,500	(172,575)	-1.98%
DEPARTMENT REVENUES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE
Landfill (Hanover/Brockton)	(431,700)	(513,000)	(81,300)	18.83%	(565,000)	(2,409,818)	(1,844,818)	0.00%	(996,700)	(2,922,818)	(1,926,118)	193.25%
Waterworks	(1,283,200)	(1,596,000)	(312,800)	24.38%	(3,441,000)	(479,000)	2,962,000	0.00%	(4,724,200)	(2,075,000)	2,649,200	-56.08%
Sanitary Sewer System	(1,278,000)	(1,585,000)	(307,000)	24.02%	(925,000)	(1,160,000)	(235,000)	0.00%	(2,203,000)	(2,745,000)	(542,000)	24.60%
Previous Year surplus (deficit)	(932,232)	(800,682)	131,550	-14.11%	0	0	0	0.00%	(932,232)	(800,682)	131,550	-14.11%
Total Revenue	(3,925,132)	(4,494,682)	(569,550)	14.51%	(4,931,000)	(4,048,818)	882,182	-17.89%	(8,856,132)	(8,543,500)	312,632	-3.53%

LIBRARY AND DOWNTOWN IMPROVEMENT AREA
2011 AND 2012 OPERATING AND CAPITAL BUDGET ANALYSIS
Schedule A to By-Law 2757-12
AT MAY 28, 2012

HANOVER PUBLIC LIBRARY

EXPENDITURES:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE
Library	539,350	571,262	31,912	5.92%	36,700	60,300	23,600	100.00%	576,050	631,562	55,512	9.64%
Total Expenditures	539,350	571,262	31,912	5.92%	36,700	60,300	23,600	100.00%	576,050	631,562	55,512	9.64%
REVENUE:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE
Other Revenues	(61,956)	(59,500) ()	2,456	-3.96%	(36,700)	(60,300)	(23,600)	0.00%	(98,656)	(119,800)	(21,144)	25.58%
Previous Year (Surplus) Deficit	15,998	(12,662) ()	(28,661)	-179.15%			0	0.00%	15,998	(12,662)	(28,661)	34.67%
Total Revenue	(45,958)	(72,162) ()	(26,205)	57.02%	(36,700)	(60,300)	(23,600)	0%	(82,658)	(132,462)	(49,805)	60.25%
TOTAL LEVY(FROM TOWN)	493,392	499,100	5,708	1.16%	0	0	0	100.00%	493,392	499,100	5,708	1.16%

DOWNTOWN IMPROVEMENT AREA

EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE
D.I.A.	45,954	47,126	1,172	2.55%	0	0	0	0.00%	45,954	47,126	1,172	2.55%
Total Expenditures	45,954	47,126	1,172	2.55%	0	0	0	0.00%	45,954	47,126	1,172	2.55%
REVENUE	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE	2011	2012	VARIANCE	% CHANGE
Other Revenues	(4,300)	(4,000)	300	-3.37%	0	0	0	0.00%	(4,300)	(4,000)	300	-3.37%
Previous Year (Surplus) Deficit	(4,612)	(4,805)	(193)	2.16%	0	0	0	0.00%	(4,612)	(4,805)	(193)	2.16%
Total Revenue	(8,912)	(8,805)	107	-1.20%	0	0	0	0%	(8,912)	(8,805)	107	-1.20%
TOTAL DIA TAX LEVY	37,042	38,321	1,279	3.45%	0	0	0	0.00%	37,042	38,321	1,279	3.45%

DIA TAX LEVY			
Taxable Assessment	18,442,128		
2012 tax rate	0.00207790	38,321	
2011 tax rate	0.00207790		

SCHEDULE 'B' TO BYLAW 2757-12

1. DETAILS OF 2012 TAX RATE - TOWN OF HANOVER

<u>TAX CLASS</u>	<u>TOWN</u>	<u>COUNTY</u>	<u>EDUCATION</u>	<u>TOTAL TAX RATE</u>
Residential	0.00736154	0.00406654	0.00221000	0.01363808
Multi-Residential	0.01060943	0.00586068	0.00221000	0.01868011
Commercial:				
-Occupied	0.00962109	0.00531472	0.01490000	0.02983581
-Unoccupied	0.00673476	0.00372031	0.01043000	0.02088507
-Vacant	0.00673476	0.00372031	0.01043000	0.02088507
Shopping Center:				
-Occupied	0.00962109	0.00531472	0.01490000	0.02983581
-Unoccupied	0.00673476	0.00372031	0.01043000	0.02088507
Parking Lot	0.00962109	0.00531472	0.01490000	0.02983581
Industrial:				
-Occupied	0.01367911	0.00755639	0.01590000	0.03713550
-Unoccupied	0.00889142	0.00491165	0.01033500	0.02413807
-Vacant	0.00889142	0.00491165	0.01033500	0.02413807
Large Industrial:				
-Occupied	0.01367911	0.00755639	0.01590000	0.03713550
-Unoccupied	0.00889142	0.00491165	0.01033500	0.02413807
Pipelines	0.00667580	0.00368773	0.01260000	0.02296353
Farmlands	0.00184038	0.00101663	0.00055250	0.00340951
Managed Forests	0.00184038	0.00101663	0.00055250	0.00340951
D.I.A.	0.00207790			
New Construction - Commercial			0.01260000	
New Construction -- Commercial Unoccupied			0.00882000	
New Construction - Industrial			0.01260000	
New Construction - Industrial Unoccupied			0.00819000	

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.