

THE CORPORATION OF THE TOWN OF HANOVER

BY-LAW NO. 2928-16

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 2016.

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 2016.

Town of Hanover (Schedule 'A' attached)	\$5,926,500.00
Downtown Improvement Area	\$43,131.00
County of Grey	\$2,654,572.00
Education	\$2,694,680.00
TOTAL ESTIMATES	\$11,318,883.00

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 December 15, 2015.

<u>CLASS OF ASSESSMENT</u>	<u>ASSESSMENT</u>
Residential	\$523,821,000
Multi-Residential	\$39,418,000
Commercial	
- Occupied	\$105,665,100
- Unoccupied/Excess Land	\$531,700
- Vacant Land	\$1,724,000
Industrial	
- Occupied	\$9,334,300
- Unoccupied/Excess Land	\$27,000
- Vacant Land	\$258,800
Pipelines	\$2,196,000
Farmlands	\$4,012,800
Managed Forests	0
TOTAL ASSESSMENT	686,988,700
Residential – Education Only	818,000
Downtown Improvement Area	19,389,100

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 December 15, 2015 for taxation in the year 2016;
 - (a) applicable tax ratios as set by the County of Grey By-law Number 4928-16.
 - (b) applicable County tax rates as set by County of Grey By-law Number 4931-16.
 - (c) applicable education tax rates for residential and business property classes for 2016 per Ministry of Finance Letter dated April 11, 2016.
 - (d) and local tax rates as set out in this by-law.

2. **THAT** the summary of tax rates for 2016, 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)	\$5,926,500.00
Downtown Improvement Area	\$43,131.00
County of Grey	\$2,654,572.00
Education	\$2,694,680.00
TOTAL ESTIMATES	\$11,318,883.00

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):

<u>TAX CLASS</u>	<u>TOWN OF HANOVER</u>
Residential	0.00799284
Multi-Residential	0.01151925
Commercial	
- Occupied	0.01044616
- Unoccupied	0.00731231
- Vacant	0.00731231
-New Construction	0.01044616
Shopping Centre	
- Occupied	0.01044616
- Unoccupied	0.00731231
Parking Lot	0.01044616
Industrial	
- Occupied	0.01485219
- Unoccupied	0.00965392
- Vacant	0.00965392
-New Construction	0.01485219
Large Industrial	
- Occupied	0.01485219
- Unoccupied	0.00965392
Pipelines	0.00724829
Farmlands	0.00199821
Managed Forests	0.00199821
D.I.A.	0.00222450

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, 2016; and the balance of the final levy shall become due and payable on the 30th day of November, 2016 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, 2016; and the balance of the final levy shall become due and payable on the 30th day of November, 2016; 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, 2016.
8. On all taxes in default on January 1st, 2017, 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 18th day of April, 2016.

Susan Paterson, Mayor

Brian Tocheri, CAO/Clerk

2015 AND 2016 OPERATING AND CAPITAL BUDGET ANALYSIS
Schedule A to By-Law 2928-16
at April 18, 2016

TAX LEVY ANALYSIS:

NET DEPARTMENT	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE
Unallocated Revenues/Taxes	(3,480,400)	(3,469,400)	11,000	-0.32%	0	0	0	0.00%	(3,480,400)	(3,469,400)	11,000	-0.32%
General Government	1,086,500	1,265,300	178,800	16.46%	30,000	8,000	(22,000)	-73.33%	1,116,500	1,273,300	156,800	14.04%
Protection to Persons & Property	3,212,925	3,384,200	171,275	5.33%	0	0	0	#DIV/0!	3,212,925	3,384,200	171,275	5.33%
Transportation	1,014,400	1,020,200	5,800	0.57%	402,200	526,900	124,700	31.00%	1,416,600	1,547,100	130,500	9.21%
Garbage Collection / Recycling	247,600	250,200	2,600	1.05%	0	0	0	0.00%	247,600	250,200	2,600	1.05%
Health Services	290,850	284,400	(6,450)	-2.22%	25,000	35,500	10,500	0.00%	315,850	319,900	4,050	1.28%
Recreation & Culture	2,179,975	2,054,000	(125,975)	-5.78%	152,000	201,800	49,800	32.76%	2,331,975	2,255,800	(76,175)	-3.27%
Planning & Development	366,000	325,400	(40,600)	-11.09%	0	40,000	40,000	#DIV/0!	366,000	365,400	(600)	-0.16%
Expenditures Less Revenues	4,917,850	5,114,300	196,450	3.99%	609,200	812,200	203,000	33.32%	5,527,050	5,926,500	399,450	7.23%
NET 2013 TAX LEVY	4,917,850	5,114,300	196,450	3.99%	609,200	812,200	203,000	33.32%	5,527,050	5,926,500	399,450	7.23%

NET LEVY

USER CHARGE BUDGETS (NO TAX LEVY REQUIRED)

DEPARTMENT EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE
Landfill (Hanover / Brockton)	747,200	711,200	(36,000)	-4.82%	0	0	0	0.00%	747,200	711,200	(36,000)	-4.82%
Waterworks	1,666,300	1,244,400	(421,900)	-25.32%	208,000	272,300	64,300	30.91%	1,874,300	1,516,700	(357,600)	-19.08%
Sanitary Sewer System	1,458,372	1,359,300	(99,072)	-6.79%	257,000	268,500	11,500	4.47%	1,715,372	1,627,800	(87,572)	-5.11%
Total Expenditures	3,871,872	3,314,900	(556,972)	-14.39%	465,000	540,800	75,800	16.30%	4,336,872	3,855,700	(481,172)	-11.09%

DEPARTMENT REVENUES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE
Landfill (Hanover/Brockton)	(747,200)	(711,200)	36,000	-4.82%	0	0	0	0.00%	(747,200)	(711,200)	36,000	-4.82%
Waterworks	(1,666,300)	(1,244,400)	421,900	-25.32%	(208,000)	(272,300)	(64,300)	0.00%	(1,874,300)	(1,516,700)	357,600	-19.08%
Sanitary Sewer System	(1,470,000)	(1,359,300)	110,700	-7.53%	(257,000)	(268,500)	(11,500)	0.00%	(1,727,000)	(1,627,800)	99,200	-5.74%
Previous Year surplus (deficit)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
Total Revenue	(3,883,500)	(3,314,900)	568,600	-14.64%	(465,000)	(540,800)	(75,800)	16.30%	(4,348,500)	(3,855,700)	492,800	-11.33%

LIBRARY AND DOWNTOWN IMPROVEMENT AREA
2015 AND 2016 OPERATING AND CAPITAL BUDGET ANALYSIS
Schedule A to By-Law 2928-16

HANOVER PUBLIC LIBRARY

EXPENDITURES:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE
Library	586,448	580,800	(5,648)	-0.96%	0	0	0	100.00%	586,448	580,800	(5,648)	-0.96%
Total Expenditures	586,448	580,800	(5,648)	-0.96%	0	0	0	100.00%	586,448	580,800	(5,648)	-0.96%
REVENUE:	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE
Other Revenues	(61,300)	(56,400)	4,900	-7.99%	0	0	0	0.00%	(61,300)	(56,400)	4,900	-6.73%
Previous Year (Surplus) Deficit	(11,548)	(7,700)	3,848	-33.32%	0	0	0	0.00%	(11,548)	(7,700)	3,848	-5.28%
Total Revenue	(72,848)	(64,100)	8,748	-12.01%	0	0	0	0%	(72,848)	(64,100)	8,748	-12.01%
TOTAL LEVY(FROM TOWN)	513,600	516,700	3,100	0.60%	0	0	0	100.00%	513,600	516,700	3,100	0.60%

LIBRARY NET TAX LEVY (FROM TOWN)

DOWNTOWN IMPROVEMENT AREA

EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE
D.I.A.	43,973	53,096	9,123	20.75%	2,000	3,500	1,500	0.00%	45,973	56,596	10,623	23.11%
Total Expenditures	43,973	53,096	9,123	20.75%	2,000	3,500	1,500	0.00%	45,973	56,596	10,623	23.11%
REVENUE	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE	2015	2016	VARIANCE	% CHANGE
Other Revenues	(3,600)	(4,000)	(400)	9.76%	0	0	0	0.00%	(3,600)	(4,000)	(400)	9.76%
Previous Year (Surplus) Deficit	(498)	(9,465)	(8,967)	218.81%	0	0	0	0.00%	(498)	(9,465)	(8,967)	218.81%
Total Revenue	(4,098)	(13,465)	(9,367)	228.57%	0	0	0	0%	(4,098)	(13,465)	(9,367)	228.57%
TOTAL DIA TAX LEVY	39,875	39,631	(244)	-0.61%	2,000	3,500	1,500	0.00%	41,875	43,131	1,256	3.00%

DIA TAX LEVY

Taxable Assessment	19,389,100	
2016 tax rate	0.00222450	43,131
2015 tax rate	0.00223475	

2015-2016 OPERATING and CAPITAL BUDGET ANALYSIS

NET LEVY TAX DOLLARS @ April 18, 2016

Schedule A to By-Law 2928-16

COMMITTEE	2015 OPERATING BUDGET	2015 CAPITAL BUDGET	2015 TOTAL BUDGET	2016 OPERATING BUDGET	2016 CAPITAL BUDGET	2016 TOTAL BUDGET
UNALLOCABLE REVENUES	(3,480,400)	-	(3,480,400)	(3,469,400)	-	(3,469,400)
GENERAL GOVERNMENT						
Tax Rebates			-			-
Councillors	286,100		286,100	296,900		296,900
Election 2014	-		-	-		-
Municipal Administration	677,900	-	677,900	850,300	-	850,300
Civic Centre	152,200	20,200	172,400	133,200	8,000	141,200
Building/Property - 140 7th Ave	(9,900)	(10,000)	(19,900)	(15,100)	-	(15,100)
Sub-Total	1,106,300	10,200	1,116,500	1,265,300	8,000	1,273,300
PROTECTION TO PERSONS & PROPERTY						
Fire	399,950	-	399,950	412,900	-	412,900
Emergency Plan	16,600	-	16,600	1,200	-	1,200
Hanover Police Service	2,488,475	-	2,488,475	2,693,900	-	2,693,900
SVCA	111,500		111,500	112,400		112,400
Building/Planning Admin	187,400	-	187,400	154,600	-	154,600
Canine Control	9,000	-	9,000	9,200	-	9,200
Sub-Total	3,212,925	-	3,212,925	3,384,200	-	3,384,200
TRANSPORTATION						
Streets/Sidewalks	381,500	-	381,500	383,900	-	383,900
Equipment/Vehicles	(61,000)	-	(61,000)	(64,000)	-	(64,000)
General Administration	212,300	460,000	672,300	305,700	526,900	832,600
Workshop	59,000	-	59,000	61,600	-	61,600
Parking Lots/Meters	55,900	-	55,900	52,000	-	52,000
Street Lighting	124,800	-	124,800	97,500	-	97,500
Saugeen Municipal Airport	44,100	-	44,100	43,700	-	43,700
SMART- Disability Transit	140,000	-	140,000	139,800	-	139,800
Sub-Total	956,600	460,000	1,416,600	1,020,200	526,900	1,547,100
GARBAGE COLL/RECYCLING	247,600	-	247,600	250,200	-	250,200
HEALTH SERVICES						
Medical Clinic	271,700	-	271,700	254,700	12,000	266,700
Cemetery	19,150	25,000	44,150	29,700	23,500	53,200
Sub-Total	290,850	25,000	315,850	284,400	35,500	319,900
RECREATION & CULTURE						
Parks/Outdoor Facilities	214,175	105,000	319,175	297,400	8,000	305,400
Aquatic Facility	469,600	64,000	533,600	438,200	193,800	632,000
General Administration	402,200	23,000	425,200	402,100	-	402,100
Programs	(600)	-	(600)	(1,900)	-	(1,900)
Facilities	516,000	-	516,000	385,800	-	385,800
Library Services	513,600	-	513,600	516,700	-	516,700
Hall/Theatre	25,000	-	25,000	15,700	-	15,700
Sub-Total	2,139,975	192,000	2,331,975	2,054,000	201,800	2,255,800
PLANNING & DEVELOPMENT						
Planning & Zoning	136,700	-	136,700	56,800	40,000	96,800
Economic Development	197,000	-	197,000	240,700	-	240,700
Industrial Park	32,300	-	32,300	27,900	-	27,900
Youth Activity & Tech. Centre	-	-	-	-	-	-
Sub-Total	366,000	-	366,000	325,400	40,000	365,400
PREV. YR SURPLUS/DEFICIT	-		-	-		-
TOTAL NET LEVY	4,839,850	687,200	5,527,050	5,114,300	812,200	5,926,500

SCHEDULE 'B' TO BYLAW 2928-16

1. DETAILS OF 2016 TAX RATE - TOWN OF HANOVER

<u>TAX CLASS</u>	<u>TOWN</u>	<u>COUNTY</u>	<u>EDUCATION</u>	<u>TOTAL TAX RATE</u>
Residential	0.00799284	0.00357563	0.00188000	0.01344847
Multi-Residential	0.01151925	0.00515318	0.00188000	0.01855243
Commercial:				
-Occupied	0.01044616	0.00467313	0.01400000	0.02911929
-Unoccupied	0.00731231	0.00327119	0.00980000	0.02038350
-Vacant	0.00731231	0.00327119	0.00980000	0.02038350
Shopping Center:				
-Occupied	0.01044616	0.00467313	0.01400000	0.02911929
-Unoccupied	0.00731231	0.00327119	0.00980000	0.02038350
Parking Lot	0.01044616	0.00467313	0.01400000	0.02911929
Industrial:				
-Occupied	0.01485219	0.00664418	0.01500000	0.03649637
-Unoccupied	0.00965392	0.00431872	0.00975000	0.02372264
-Vacant	0.00965392	0.00431872	0.00975000	0.02372264
Large Industrial:				
-Occupied	0.01485219	0.00664418	0.01500000	0.03649637
-Unoccupied	0.00965392	0.00431872	0.00975000	0.02372264
Pipelines	0.00724829	0.00324255	0.01180000	0.02229084
Farmlands	0.00199821	0.00089391	0.00047000	0.00336212
Managed Forests	0.00199821	0.00089391	0.00047000	0.00336212
D.I.A.	0.00222450			
New Construction - Commercial	0.01044616	0.00467313	0.01180000	0.02691929
New Construction -- Commercial Unoccupied	0.00731231	0.00327119	0.00826000	0.01884350
New Construction - Industrial	0.01485219	0.00664418	0.01180000	0.03329637
New Construction - Industrial Unoccupied	0.00965392	0.00431872	0.00767000	0.02164264