

THE CORPORATION OF THE TOWN OF HANOVER

BY-LAW NO. 2970-17

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 2017.

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 2017.

Town of Hanover (Schedule 'A' attached)	\$6,028,300.00
Downtown Improvement Area	\$44,425.00
County of Grey	\$2,730,248.00
Education	\$2,559,491.00
TOTAL ESTIMATES	\$11,362,464.00

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 13, 2016.

<u>CLASS OF ASSESSMENT</u>	<u>ASSESSMENT</u>
Residential	\$531,934,350
Multi-Residential	\$41,518,750
Commercial	
- Occupied	\$100,640,425
- Unoccupied/Excess Land	\$517,500
- Vacant Land	\$1,625,900
Industrial	
- Occupied	\$8,845,950
- Unoccupied/Excess Land	\$26,700
- Vacant Land	\$239,575
Pipelines	\$2,258,000
Farmlands	\$3,947,175
Managed Forests	0
TOTAL ASSESSMENT	691,554,325
Residential – Education Only	751,000
Downtown Improvement Area	18,360,225

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, 2016 for taxation in the year 2017;
 - (a) applicable tax ratios as set by the County of Grey By-law Number 4977-17.
 - (b) applicable County tax rates as set by County of Grey By-law Number 4979-17.
 - (c) applicable education tax rates for residential and business property classes for 2017 per Ministry of Finance Letter dated April 5, 2017.
 - (d) and local tax rates as set out in this by-law.

2. **THAT** the summary of tax rates for 2017, 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)	\$6,028,300.00
Downtown Improvement Area	\$44,425.00
County of Grey	\$2,730,248.00
Education	\$2,559,491.00
TOTAL ESTIMATES	\$11,362,464.00

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	0.00809106
Multi-Residential	0.01166082
-New Construction	0.00809106
Commercial	
- Occupied	0.01057454
- Unoccupied	0.00740218
- Vacant	0.00740218
-New Construction	0.01057454
Shopping Centre	
- Occupied	0.01057454
- Unoccupied	0.00740218
Parking Lot	0.01057454
Industrial	
- Occupied	0.01503471
- Unoccupied	0.00977256
- Vacant	0.00977256
-New Construction	0.01503471
Large Industrial	
- Occupied	0.01503471
- Unoccupied	0.00977256
Pipelines	0.00733737
Farmlands	0.00202277
Managed Forests	0.00202277
D.I.A.	0.00241963

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, 2017; and the balance of the final levy shall become due and payable on the 30th day of November, 2017 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, 2017; and the balance of the final levy shall become due and payable on the 30th day of November, 2017; 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, 2017.
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 15th day of May, 2017.

Susan Paterson, Mayor

Brian Tocheri, CAO/Clerk

2016 AND 2017 OPERATING AND CAPITAL BUDGET ANALYSIS
Schedule A to By-Law 2970-17
at May 15, 2017

TAX LEVY ANALYSIS:

NET DEPARTMENT	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE
Unallocated Revenues/Taxes	(3,469,400)	(3,426,700)	42,700	-1.23%	0	0	0	0.00%	(3,469,400)	(3,426,700)	42,700	-1.23%
General Government	1,265,300	1,339,400	74,100	5.86%	8,000	13,500	5,500	68.75%	1,273,300	1,352,900	79,600	6.25%
Protection to Persons & Property	3,384,200	3,298,800	(85,400)	-2.52%	0	208,700	208,700	#DIV/0!	3,384,200	3,507,500	123,300	3.64%
Transportation	1,020,200	1,008,900	(11,300)	-1.11%	526,900	285,000	(241,900)	-45.91%	1,547,100	1,293,900	(253,200)	-16.37%
Garbage Collection / Recycling	250,200	252,700	2,500	1.00%	0	0	0	0.00%	250,200	252,700	2,500	1.00%
Health Services	284,400	312,900	28,500	10.02%	35,500	0	(35,500)	0.00%	319,900	312,900	(7,000)	-2.19%
Recreation & Culture	2,077,700	2,128,900	51,200	2.46%	201,800	217,100	15,300	7.58%	2,279,500	2,346,000	66,500	2.92%
Planning & Development	325,400	389,000	63,600	19.55%	40,000	0	(40,000)	-100.00%	365,400	389,000	23,600	6.46%
Expenditures Less Revenues	5,138,000	5,303,900	165,900	3.23%	812,200	724,300	(87,900)	-10.82%	5,950,200	6,028,200	78,000	1.31%
NET 2013 TAX LEVY	5,138,000	5,303,900	165,900	3.23%	812,200	724,300	(87,900)	-10.82%	5,950,200	6,028,200	78,000	1.31%

NET LEVY

USER CHARGE BUDGETS (NO TAX LEVY REQUIRED)

DEPARTMENT EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE
Landfill (Hanover / Brockton)	711,200	768,700	57,500	8.08%	0	0	0	0.00%	711,200	768,700	57,500	8.08%
Waterworks	1,516,700	1,443,100	(73,600)	-4.85%	272,300	328,100	55,800	20.49%	1,789,000	1,771,200	(17,800)	-0.99%
Sanitary Sewer System	1,627,800	1,485,300	(142,500)	-8.75%	268,500	1,825,700	1,557,200	579.96%	1,896,300	3,311,000	1,414,700	74.60%
Total Expenditures	3,855,700	3,697,100	(158,600)	-4.11%	540,800	2,153,800	1,613,000	298.26%	4,396,500	5,850,900	1,454,400	33.08%

DEPARTMENT REVENUES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE
Landfill (Hanover/Brockton)	(711,200)	(768,700)	(57,500)	8.08%	0	0	0	0.00%	(711,200)	(768,700)	(57,500)	8.08%
Waterworks	(1,516,700)	(1,443,100)	73,600	-4.85%	(272,300)	(328,100)	(55,800)	0.00%	(1,789,000)	(1,771,200)	17,800	-0.99%
Sanitary Sewer System	(1,627,800)	(1,510,300)	117,500	-7.22%	(268,500)	(1,800,700)	(1,532,200)	0.00%	(1,896,300)	(3,311,000)	(1,414,700)	74.60%
Previous Year surplus (deficit)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
Total Revenue	(3,855,700)	(3,722,100)	133,600	-3.46%	(540,800)	(2,128,800)	(1,588,000)	293.64%	(4,396,500)	(5,850,900)	(1,454,400)	33.08%

LIBRARY AND DOWNTOWN IMPROVEMENT AREA
2016 AND 2017 OPERATING AND CAPITAL BUDGET ANALYSIS
Schedule A to By-Law 2970-17

HANOVER PUBLIC LIBRARY

EXPENDITURES:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE
Library	580,800	594,100	13,300	2.29%	0	0	0	100.00%	580,800	594,100	13,300	2.29%
Total Expenditures	580,800	594,100	13,300	2.29%	0	0	0	100.00%	580,800	594,100	13,300	2.29%
REVENUE:	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE
Other Revenues	(56,400)	(69,700)	(13,300)	23.58%	0	0	0	0.00%	(56,400)	(69,700)	(13,300)	20.75%
Previous Year (Surplus) Deficit	(7,700)		7,700	-100.00%	0	0	0	0.00%	(7,700)	0	7,700	-12.01%
Total Revenue	(64,100)	(69,700)	(5,600)	8.74%	0	0	0	0%	(64,100)	(69,700)	(5,600)	8.74%
TOTAL LEVY(FROM TOWN)	516,700	524,400	7,700	1.49%	0	0	0	100.00%	516,700	524,400	7,700	1.49%

LIBRARY NET TAX LEVY (FROM TOWN)

DOWNTOWN IMPROVEMENT AREA

EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE
D.I.A.	53,096	52,130	(966)	-1.82%	3,500	0	(3,500)	0.00%	56,596	52,130	(4,466)	-7.89%
Total Expenditures	53,096	52,130	(966)	-1.82%	3,500	0	(3,500)	0.00%	56,596	52,130	(4,466)	-7.89%
REVENUE	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE	2016	2017	VARIANCE	% CHANGE
Other Revenues	(4,000)	(4,200)	(200)	1.49%	0	0	0	0.00%	(4,000)	(4,200)	(200)	1.49%
Previous Year (Surplus) Deficit	(9,465)	(3,625)	5,840	-43.37%	0	0	0	0.00%	(9,465)	(3,625)	5,840	-43.37%
Total Revenue	(13,465)	(7,825)	5,640	-41.89%	0	0	0	0%	(13,465)	(7,825)	5,640	-41.89%
TOTAL DIA TAX LEVY	39,631	44,305	4,674	11.79%	3,500	0	(3,500)	0.00%	43,131	44,305	1,174	2.72%

DIA TAX LEVY

Taxable Assessment	18,360,225	
2017 tax rate	0.00241963	44,425
2016 tax rate	0.00224979	

2016-2017 OPERATING and CAPITAL BUDGET ANALYSIS

NET LEVY TAX DOLLARS @ May 15, 2017

Schedule A to By-Law 2970-17

COMMITTEE	2016 OPERATING BUDGET	2016 CAPITAL BUDGET	2016 TOTAL BUDGET	2017 OPERATING BUDGET	2017 CAPITAL BUDGET	2017 TOTAL BUDGET
UNALLOCABLE REVENUES	(3,469,400)	-	(3,469,400)	(3,426,700)	-	(3,426,700)
GENERAL GOVERNMENT						
Tax Rebates			-			-
Councillors	296,900		296,900	290,800		290,800
Election 2014	-		-	-		-
Municipal Administration	850,300	-	850,300	873,000	-	873,000
Civic Centre 140 7th Ave	133,900	7,300	141,200	182,200	13,500	195,700
Hanover Family Centre	(23,700)	(10,000)	(15,100)	(6,600)	-	(6,600)
	(23,700)	-	(23,700)	(7,400)	7,500	100
Sub-Total	1,252,300	(2,700)	1,249,600	1,332,000	21,000	1,353,000
PROTECTION TO PERSONS & PROPERTY						
Fire	412,900	-	412,900	438,700	148,700	587,400
Emergency Plan	1,200	-	1,200	3,800	-	3,800
Hanover Police Service	2,693,900	-	2,693,900	2,719,000	60,000	2,779,000
SVCA	112,400	-	112,400	112,900	-	112,900
Building/Planning Admin	154,600	-	154,600	15,300	-	15,300
Canine Control	9,200	-	9,200	9,100	-	9,100
Sub-Total	3,384,200	-	3,384,200	3,298,800	208,700	3,507,500
TRANSPORTATION						
Streets/Sidewalks	383,900	-	383,900	391,600	-	391,600
Equipment/Vehicles	(64,000)	-	(64,000)	(60,000)	-	(60,000)
General Administration	282,900	549,700	832,600	268,000	285,000	553,000
Workshop	61,600	-	61,600	66,700	-	66,700
Parking Lots/Meters	52,000	-	52,000	56,700	-	56,700
Street Lighting	97,500	-	97,500	102,500	-	102,500
Saugeen Municipal Airport	43,700	-	43,700	44,500	-	44,500
SMART- Disability Transit	139,800	-	139,800	138,900	-	138,900
Sub-Total	997,400	549,700	1,547,100	1,008,900	285,000	1,293,900
GARBAGE COLL/RECYCLING	250,200	-	250,200	252,700	-	252,700
HEALTH SERVICES						
Medical Clinic	254,700	12,000	266,700	275,100	-	275,100
Cemetery	22,700	30,500	53,200	37,800	-	37,800
Sub-Total	277,400	42,500	319,900	312,900	-	312,900
RECREATION & CULTURE						
Parks/Outdoor Facilities	297,400	8,000	305,400	239,800	32,000	271,800
Aquatic Facility	354,500	277,500	632,000	522,000	131,000	653,000
General Administration	386,100	16,000	402,100	284,600	-	284,600
Programs	(1,900)	-	(1,900)	60,700	-	60,700
Facilities	409,500	-	409,500	470,600	54,100	524,700
Library Services	516,700	-	516,700	524,400	-	524,400
Hall/Theatre	15,700	-	15,700	26,800	-	26,800
Sub-Total	1,978,000	301,500	2,279,500	2,128,900	217,100	2,346,000
PLANNING & DEVELOPMENT						
Planning & Zoning	31,700	-	31,700	37,600	-	37,600
Economic Development	255,800	50,000	305,800	268,300	-	268,300
Industrial Park	27,900	-	27,900	83,100	-	83,100
Sub-Total	315,400	50,000	365,400	389,000	-	389,000
PREV. YR SURPLUS/DEFICIT	-		-	-		-
TOTAL NET LEVY	4,985,500	941,000	5,926,500	5,296,500	731,800	6,028,300

SCHEDULE 'B' TO BYLAW 2970-17

1. DETAILS OF 2017 TAX RATE - TOWN OF HANOVER

<u>TAX CLASS</u>	<u>TOWN</u>	<u>COUNTY</u>	<u>EDUCATION</u>	<u>TOTAL TAX RATE</u>
Residential	0.00809106	0.00365995	0.00179000	0.01354101
Multi-Residential	0.01166082	0.00527471	0.00179000	0.01872553
Commercial:				
-Occupied	0.01057454	0.00478334	0.01390000	0.02925788
-Unoccupied	0.00740218	0.00334834	0.00973000	0.02048052
-Vacant	0.00740218	0.00334834	0.00973000	0.02048052
Shopping Center:				
-Occupied	0.01057454	0.00478334	0.01390000	0.02925788
-Unoccupied	0.00740218	0.00334834	0.00973000	0.02048052
Parking Lot	0.01057454	0.00478334	0.01390000	0.02925788
Industrial:				
-Occupied	0.01503471	0.00680087	0.01390000	0.03573558
-Unoccupied	0.00977256	0.00442057	0.00903500	0.02322813
-Vacant	0.00977256	0.00442057	0.00903500	0.02322813
Large Industrial:				
-Occupied	0.01503471	0.00680087	0.01390000	0.03573558
-Unoccupied	0.00977256	0.00442057	0.00903500	0.02322813
Pipelines	0.00733737	0.00331902	0.01140000	0.02205639
Farmlands	0.00202277	0.00091499	0.00044750	0.00338526
Managed Forests	0.00202277	0.00091499	0.00044750	0.00338526
D.I.A.	0.00241963			
New Construction - Commercial	0.01057454	0.00478334	0.01140000	0.02675788
New Construction -- Commercial Unoccupied	0.00740218	0.00334834	0.00798000	0.01873052
New Construction - Industrial	0.01503471	0.00680087	0.01140000	0.03323558
New Construction - Industrial Unoccupied	0.00977256	0.00442057	0.00741000	0.02160313