

**THE CORPORATION OF THE TOWN OF HANOVER**

**BY-LAW NO. 3020-18**

**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 2018.

**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 2018.

|   |                        |
|---|------------------------|
| Town of Hanover (Schedule 'A' attached) | \$6,463,300.00         |
| Downtown Improvement Area               | \$45,313.00            |
| County of Grey                          | \$2,782,648.00         |
| Education                               | \$2,526,595.00         |
| <b>TOTAL ESTIMATES</b>                  | <b>\$11,817,856.00</b> |

**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 3, 2017.

| <u>CLASS OF ASSESSMENT</u>          | <u>ASSESSMENT</u>  |
|-------------------------------------|--------------------|
| <b>Residential</b>                  | \$550,653,881      |
| <b>Multi-Residential</b>            | \$46,076,097       |
| <b>Commercial</b>                   |                    |
| - Occupied                          | \$103,632,834      |
| - Unoccupied/Excess Land            | \$566,100          |
| - Vacant Land                       | \$1,634,400        |
| Parking Lot                         | \$87,000           |
| <b>Industrial</b>                   |                    |
| - Occupied                          | \$8,690,309        |
| - Unoccupied/Excess Land            | \$26,700           |
| - Vacant Land                       | \$192,148          |
| <b>Pipelines</b>                    | \$2,463,500        |
| <b>Farmlands</b>                    | \$2,751,721        |
| <b>Managed Forests</b>              | 0                  |
| <b>TOTAL ASSESSMENT</b>             | <b>716,774,690</b> |
| <b>Residential – Education Only</b> | 751,000            |
| <b>Downtown Improvement Area</b>    | 19,146,504         |

**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 3, 2017 for taxation in the year 2018;
  - (a) applicable tax ratios as set by the County of Grey By-law Number 5011-18.
  - (b) applicable County tax rates as set by County of Grey By-law Number 5013-18.
  - (c) applicable education tax rates for residential and business property classes for 2018 per Ministry of Finance Letter dated April 20, 2018.
  - (d) and local tax rates as set out in this by-law.

2. **THAT** the summary of tax rates for 2018, 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) | \$6,463,300.00         |
| Downtown Improvement Area               | \$45,313.00            |
| County of Grey                          | \$2,782,648.00         |
| Education                               | \$2,526,595.00         |
| <b>TOTAL ESTIMATES</b>                  | <b>\$11,817,856.00</b> |

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 |
|--------------------------|-----------------|
| <b>Residential</b>       | 0.00835093      |
| <b>Multi-Residential</b> | 0.01203533      |
| -New Construction        | 0.00835093      |
| <b>Commercial</b>        |                 |
| - Occupied               | 0.01091416      |
| - Unoccupied             | 0.00763991      |
| - Vacant                 | 0.00763991      |
| -New Construction        | 0.01091416      |
| <b>Shopping Centre</b>   |                 |
| - Occupied               | 0.01091416      |
| - Unoccupied             | 0.00763991      |
| <b>Parking Lot</b>       | 0.01091416      |
| <b>Industrial</b>        |                 |
| - Occupied               | 0.01551759      |
| - Unoccupied             | 0.01008643      |
| - Vacant                 | 0.01008643      |
| -New Construction        | 0.01551759      |
| <b>Large Industrial</b>  |                 |
| - Occupied               | 0.01551759      |
| - Unoccupied             | 0.01008643      |
| <b>Pipelines</b>         | 0.00757302      |
| <b>Farmlands</b>         | 0.00208773      |
| <b>Managed Forests</b>   | 0.00208773      |
| <b>D.I.A.</b>            | 0.00236667      |

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, 2018; and the balance of the final levy shall become due and payable on the 30th day of November, 2018 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, 2018; and the balance of the final levy shall become due and payable on the 30th day of November, 2018; 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, 2018.
8. On all taxes in default on January 1st, 2019, 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 10<sup>th</sup> Street, Hanover, Ontario, N4N 1P5.

**READ A FIRST, SECOND and THIRD TIME and FINALLY PASSED** this 22nd day of May, 2018.

---

Susan Paterson, Mayor

---

Brian Tocheri, CAO/Clerk

**2017 AND 2018 OPERATING AND CAPITAL BUDGET ANALYSIS**  
**Schedule A to By-Law #3020-18**  
**at May 22, 2018**

**TAX LEVY ANALYSIS:**

| NET DEPARTMENT                    | ----- Operating Budget ----- |                  |               |              | ----- Capital Budget ----- |                  |                |               | ----- Total Operating and Capital Budget ----- |                  |                |              |
|-----------------------------------|------------------------------|------------------|---------------|--------------|----------------------------|------------------|----------------|---------------|--|------------------|----------------|--------------|
|                                   | 2017                         | 2018             | VARIANCE      | % CHANGE     | 2017                       | 2018             | VARIANCE       | % CHANGE      | 2017   | 2018             | VARIANCE       | % CHANGE     |
| Unallocated Revenues/Taxes        | (3,426,700)                  | (3,517,565)      | (90,865)      | 2.65%        | 0                          | 0                | 0              | 0.00%         | (3,426,700)                                    | (3,517,565)      | (90,865)       | 2.65%        |
| General Government                | 1,332,000                    | 1,376,200        | 44,200        | 3.32%        | 21,000                     | 108,600          | 87,600         | 417.14%       | 1,353,000                                      | 1,484,800        | 131,800        | 9.74%        |
| Protection to Persons & Property  | 3,298,800                    | 3,431,565        | 132,765       | 4.02%        | 208,700                    | 115,000          | (93,700)       | -44.90%       | 3,507,500                                      | 3,546,565        | 39,065         | 1.11%        |
| Transportation                    | 1,008,900                    | 1,034,800        | 25,900        | 2.57%        | 285,000                    | 648,900          | 363,900        | 127.68%       | 1,293,900                                      | 1,683,700        | 389,800        | 30.13%       |
| Garbage Collection / Recycling    | 252,700                      | 244,300          | (8,400)       | -3.32%       | 0                          | 0                | 0              | 0.00%         | 252,700  | 244,300          | (8,400)        | -3.32%       |
| Health Services                   | 312,900                      | 316,200          | 3,300         | 1.05%        | 0                          | 0                | 0              | 0.00%         | 312,900  | 316,200          | 3,300          | 1.05%        |
| Recreation & Culture              | 2,128,900                    | 2,163,100        | 34,200        | 1.61%        | 217,100                    | 223,800          | 6,700          | 3.09%         | 2,346,000                                      | 2,386,900        | 40,900         | 1.74%        |
| Planning & Development            | 389,000                      | 318,400          | (70,600)      | -18.15%      | 0                          | 0                | 0              | #DIV/0!       | 389,000  | 318,400          | (70,600)       | -18.15%      |
| <b>Expenditures Less Revenues</b> | <b>5,296,500</b>             | <b>5,367,000</b> | <b>70,500</b> | <b>1.33%</b> | <b>731,800</b>             | <b>1,096,300</b> | <b>364,500</b> | <b>49.81%</b> | <b>6,028,300</b>                               | <b>6,463,300</b> | <b>435,000</b> | <b>7.22%</b> |
| <b>NET TAX LEVY</b>               | <b>5,296,500</b>             | <b>5,367,000</b> | <b>70,500</b> | <b>1.33%</b> | <b>731,800</b>             | <b>1,096,300</b> | <b>364,500</b> | <b>49.81%</b> | <b>6,028,300</b>                               | <b>6,463,300</b> | <b>435,000</b> | <b>7.22%</b> |

NET LEVY

**USER CHARGE BUDGETS (NO TAX LEVY REQUIRED)**

| DEPARTMENT<br>EXPENDITURES    | ----- Operating Budget ----- |                  |                |               | ----- Capital Budget ----- |                  |                  |               | ----- Total Operating and Capital Budget ----- |                  |                  |               |
|-------------------------------|------------------------------|------------------|----------------|---------------|----------------------------|------------------|------------------|---------------|--|------------------|------------------|---------------|
|                               | 2017                         | 2018             | VARIANCE       | % CHANGE      | 2017                       | 2018             | VARIANCE         | % CHANGE      | 2017   | 2018             | VARIANCE         | % CHANGE      |
| Landfill (Hanover / Brockton) | 768,700                      | 805,400          | 36,700         | 4.77%         | 0                          | 40,000           | 40,000           | 0.00%         | 768,700  | 845,400          | 76,700           | 9.98%         |
| Waterworks                    | 1,443,100                    | 1,377,300        | (65,800)       | -4.56%        | 328,100                    | 1,154,000        | 825,900          | 251.72%       | 1,771,200                                      | 2,531,300        | 760,100          | 42.91%        |
| Sanitary Sewer System         | 1,485,300                    | 1,510,500        | 25,200         | 1.70%         | 1,825,700                  | 2,410,000        | 584,300          | 32.00%        | 3,311,000                                      | 3,920,500        | 609,500          | 18.41%        |
| <b>Total Expenditures</b>     | <b>3,697,100</b>             | <b>3,693,200</b> | <b>(3,900)</b> | <b>-0.11%</b> | <b>2,153,800</b>           | <b>3,604,000</b> | <b>1,450,200</b> | <b>67.33%</b> | <b>5,850,900</b>                               | <b>7,297,200</b> | <b>1,446,300</b> | <b>24.72%</b> |

| DEPARTMENT<br>REVENUES          | ----- Operating Budget ----- |                    |                 |              | ----- Capital Budget ----- |                    |                    |               | ----- Total Operating and Capital Budget ----- |                    |                    |               |
|---------------------------------|------------------------------|--------------------|-----------------|--------------|----------------------------|--------------------|--------------------|---------------|--|--------------------|--------------------|---------------|
|                                 | 2017                         | 2018               | VARIANCE        | % CHANGE     | 2017                       | 2018               | VARIANCE           | % CHANGE      | 2017   | 2018               | VARIANCE           | % CHANGE      |
| Landfill (Hanover/Brockton)     | (768,700)                    | (845,400)          | (76,700)        | 9.98%        | 0                          | 0                  | 0                  | 0.00%         | (768,700)                                      | (845,400)          | (76,700)           | 9.98%         |
| Waterworks                      | (1,443,100)                  | (1,377,300)        | 65,800          | -4.56%       | (328,100)                  | (1,154,000)        | (825,900)          | 0.00%         | (1,771,200)                                    | (2,531,300)        | (760,100)          | 42.91%        |
| Sanitary Sewer System           | (1,510,300)                  | (1,510,500)        | (200)           | 0.01%        | (1,800,700)                | (2,410,000)        | (609,300)          | 0.00%         | (3,311,000)                                    | (3,920,500)        | (609,500)          | 18.41%        |
| Previous Year surplus (deficit) | 0                            | 0                  | 0               | 0.00%        | 0                          | 0                  | 0                  | 0.00%         | 0  | 0                  | 0                  | 0.00%         |
| <b>Total Revenue</b>            | <b>(3,722,100)</b>           | <b>(3,733,200)</b> | <b>(11,100)</b> | <b>0.30%</b> | <b>(2,128,800)</b>         | <b>(3,564,000)</b> | <b>(1,435,200)</b> | <b>67.42%</b> | <b>(5,850,900)</b>                             | <b>(7,297,200)</b> | <b>(1,446,300)</b> | <b>24.72%</b> |

**LIBRARY AND DOWNTOWN IMPROVEMENT AREA**  
**2017 AND 2018 OPERATING AND CAPITAL BUDGET ANALYSIS**  
**Schedule A to By-Law #3020-18**

**HANOVER PUBLIC LIBRARY**

| EXPENDITURES:             | ----- Operating Budget ----- |                |              |              | ----- Capital Budget ----- |          |          |                | ----- Total Operating and Capital Budget ----- |                |              |              |
|---------------------------|------------------------------|----------------|--------------|--------------|----------------------------|----------|----------|----------------|--|----------------|--------------|--------------|
|                           | 2017                         | 2018           | VARIANCE     | % CHANGE     | 2017                       | 2018     | VARIANCE | % CHANGE       | 2017   | 2018           | VARIANCE     | % CHANGE     |
| Library                   | 594,100                      | 603,500        | 9,400        | 1.58%        | 0                          | 0        | 0        | 100.00%        | 594,100  | 603,500        | 9,400        | 1.58%        |
| <b>Total Expenditures</b> | <b>594,100</b>               | <b>603,500</b> | <b>9,400</b> | <b>1.58%</b> | <b>0</b>                   | <b>0</b> | <b>0</b> | <b>100.00%</b> | <b>594,100</b>                                 | <b>603,500</b> | <b>9,400</b> | <b>1.58%</b> |

  

| REVENUE:                        | ----- Operating Budget ----- |                 |               |                | ----- Capital Budget ----- |          |          |                | ----- Total Operating and Capital Budget ----- |                 |               |                |
|---------------------------------|------------------------------|-----------------|---------------|----------------|----------------------------|----------|----------|----------------|--|-----------------|---------------|----------------|
|                                 | 2017                         | 2018            | VARIANCE      | % CHANGE       | 2017                       | 2018     | VARIANCE | % CHANGE       | 2017   | 2018            | VARIANCE      | % CHANGE       |
| Other Revenues                  | (68,300)                     | (59,000)        | 9,300         | -13.62%        | 0                          | 0        | 0        | 0.00%          | (68,300)                                       | (59,000)        | 9,300         | -13.34%        |
| Previous Year (Surplus) Deficit | (1,400)                      |                 | 1,400         | -100.00%       | 0                          | 0        | 0        | 0.00%          | (1,400)  | 0               | 1,400         | -2.01%         |
| <b>Total Revenue</b>            | <b>(69,700)</b>              | <b>(59,000)</b> | <b>10,700</b> | <b>-15.35%</b> | <b>0</b>                   | <b>0</b> | <b>0</b> | <b>0%</b>      | <b>(69,700)</b>                                | <b>(59,000)</b> | <b>10,700</b> | <b>-15.35%</b> |
| <b>TOTAL LEVY(FROM TOWN)</b>    | <b>524,400</b>               | <b>544,500</b>  | <b>20,100</b> | <b>3.83%</b>   | <b>0</b>                   | <b>0</b> | <b>0</b> | <b>100.00%</b> | <b>524,400</b>                                 | <b>544,500</b>  | <b>20,100</b> | <b>3.83%</b>   |

**LIBRARY NET TAX LEVY (FROM TOWN)**

**DOWNTOWN IMPROVEMENT AREA**

| EXPENDITURES              | ----- Operating Budget ----- |               |              |              | ----- Capital Budget ----- |          |          |              | ----- Total Operating and Capital Budget ----- |               |              |              |
|---------------------------|------------------------------|---------------|--------------|--------------|----------------------------|----------|----------|--------------|--|---------------|--------------|--------------|
|                           | 2017                         | 2018          | VARIANCE     | % CHANGE     | 2017                       | 2018     | VARIANCE | % CHANGE     | 2017   | 2018          | VARIANCE     | % CHANGE     |
| D.I.A.                    | 52,130                       | 57,094        | 4,964        | 9.52%        | 0                          | 0        | 0        | 0.00%        | 52,130   | 57,094        | 4,964        | 9.52%        |
| <b>Total Expenditures</b> | <b>52,130</b>                | <b>57,094</b> | <b>4,964</b> | <b>9.52%</b> | <b>0</b>                   | <b>0</b> | <b>0</b> | <b>0.00%</b> | <b>52,130</b>                                  | <b>57,094</b> | <b>4,964</b> | <b>9.52%</b> |

  

| REVENUE                         | ----- Operating Budget ----- |                 |                |               | ----- Capital Budget ----- |          |          |              | ----- Total Operating and Capital Budget ----- |                 |                |               |
|---------------------------------|------------------------------|-----------------|----------------|---------------|----------------------------|----------|----------|--------------|--|-----------------|----------------|---------------|
|                                 | 2017                         | 2018            | VARIANCE       | % CHANGE      | 2017                       | 2018     | VARIANCE | % CHANGE     | 2017   | 2018            | VARIANCE       | % CHANGE      |
| Other Revenues                  | (4,200)                      | (4,100)         | 100            | -1.30%        | 0                          | 0        | 0        | 0.00%        | (4,200)  | (4,100)         | 100            | -1.30%        |
| Previous Year (Surplus) Deficit | (3,505)                      | (7,681)         | (4,176)        | 54.20%        | 0                          | 0        | 0        | 0.00%        | (3,505)  | (7,681)         | (4,176)        | 54.20%        |
| <b>Total Revenue</b>            | <b>(7,705)</b>               | <b>(11,781)</b> | <b>(4,076)</b> | <b>52.90%</b> | <b>0</b>                   | <b>0</b> | <b>0</b> | <b>0%</b>    | <b>(7,705)</b>                                 | <b>(11,781)</b> | <b>(4,076)</b> | <b>52.90%</b> |
| <b>TOTAL DIA TAX LEVY</b>       | <b>44,425</b>                | <b>45,313</b>   | <b>888</b>     | <b>2.00%</b>  | <b>0</b>                   | <b>0</b> | <b>0</b> | <b>0.00%</b> | <b>44,425</b>                                  | <b>45,313</b>   | <b>888</b>     | <b>2.00%</b>  |

**DIA TAX LEVY**

|                           |                   |               |
|---------------------------|-------------------|---------------|
| <b>Taxable Assessment</b> | 19,146,504        |               |
| <b>2018 tax rate</b>      | <b>0.00236667</b> | <b>45,313</b> |
| <b>2017 tax rate</b>      | <b>0.00241963</b> |               |

## 2017-2018 OPERATING and CAPITAL BUDGET ANALYSIS

### NET LEVY TAX DOLLARS @ May 22, 2018

#### Schedule A to By-Law #3020-18

| COMMITTEE                                   | 2017<br>OPERATING<br>BUDGET | 2017<br>CAPITAL<br>BUDGET | 2017<br>TOTAL<br>BUDGET | 2018<br>OPERATING<br>BUDGET | 2018<br>CAPITAL<br>BUDGET | 2018<br>TOTAL<br>BUDGET |
|---|-----------------------------|---------------------------|-------------------------|-----------------------------|---------------------------|-------------------------|
| <b>UNALLOCABLE REVENUES</b>                 | (3,426,700)                 | -                         | (3,426,700)             | (3,517,565)                 | -                         | (3,517,565)             |
| <b>GENERAL GOVERNMENT</b>                   |                             |                           |                         |                             |                           |                         |
| Tax Rebates                                 |                             |                           | -                       |                             |                           | -                       |
| Councillors                                 | 290,800                     |                           | 290,800                 | 302,800                     |                           | 302,800                 |
| Election 2014                               | -                           |                           | -                       | 23,600                      |                           | 23,600                  |
| Municipal Administration                    | 873,000                     | -                         | 873,000                 | 884,800                     | -                         | 884,800                 |
| Civic Centre                                | 182,200                     | 13,500                    | 195,700                 | 180,400                     | 90,000                    | 270,400                 |
| 140 7th Ave                                 | (6,600)                     | -                         | (6,600)                 | (21,800)                    | 18,600                    | (3,200)                 |
| Hanover Family Centre                       | (7,400)                     | 7,500                     | 100                     | (12,500)                    | -                         | (12,500)                |
| BWR   | -                           | -                         | -                       | 18,900                      | -                         | 18,900                  |
| <b>Sub-Total</b>                            | 1,332,000                   | 21,000                    | 1,353,000               | 1,376,200                   | 108,600                   | 1,484,800               |
| <b>PROTECTION TO PERSONS &amp; PROPERTY</b> |                             |                           |                         |                             |                           |                         |
| Fire  | 438,700                     | 148,700                   | 587,400                 | 465,540                     | 115,000                   | 580,540                 |
| Emergency Plan                              | 3,800                       | -                         | 3,800                   | 3,000                       | -                         | 3,000                   |
| Hanover Police Service                      | 2,719,000                   | 60,000                    | 2,779,000               | 2,802,025                   | -                         | 2,802,025               |
| SVCA  | 112,900                     |                           | 112,900                 | 113,100                     |                           | 113,100                 |
| Building/Planning Admin                     | 15,300                      | -                         | 15,300                  | 38,500                      | -                         | 38,500                  |
| Canine Control                              | 9,100                       | -                         | 9,100                   | 9,400                       | -                         | 9,400                   |
| <b>Sub-Total</b>                            | 3,298,800                   | 208,700                   | 3,507,500               | 3,431,565                   | 115,000                   | 3,546,565               |
| <b>TRANSPORTATION</b>                       |                             |                           |                         |                             |                           |                         |
| Streets/Sidewalks                           | 391,600                     | -                         | 391,600                 | 403,600                     | -                         | 403,600                 |
| Equipment/Vehicles                          | (60,000)                    | -                         | (60,000)                | (54,000)                    | -                         | (54,000)                |
| General Administration                      | 268,000                     | 285,000                   | 553,000                 | 268,200                     | 648,900                   | 917,100                 |
| Workshop                                    | 66,700                      | -                         | 66,700                  | 67,300                      | -                         | 67,300                  |
| Parking Lots/Meters                         | 56,700                      | -                         | 56,700                  | 60,400                      | -                         | 60,400                  |
| Street Lighting                             | 102,500                     | -                         | 102,500                 | 113,000                     | -                         | 113,000                 |
| Saugeen Municipal Airport                   | 44,500                      | -                         | 44,500                  | 45,300                      | -                         | 45,300                  |
| SMART- Disability Transit                   | 138,900                     | -                         | 138,900                 | 131,000                     | -                         | 131,000                 |
| <b>Sub-Total</b>                            | 1,008,900                   | 285,000                   | 1,293,900               | 1,034,800                   | 648,900                   | 1,683,700               |
| <b>GARBAGE COLL/RECYCLING</b>               | 252,700                     | -                         | 252,700                 | 244,300                     | -                         | 244,300                 |
| <b>HEALTH SERVICES</b>                      |                             |                           |                         |                             |                           |                         |
| Medical Clinic                              | 275,100                     | -                         | 275,100                 | 288,900                     | -                         | 288,900                 |
| Cemetery                                    | 37,800                      | -                         | 37,800                  | 27,300                      | -                         | 27,300                  |
| <b>Sub-Total</b>                            | 312,900                     | -                         | 312,900                 | 316,200                     | -                         | 316,200                 |
| <b>RECREATION &amp; CULTURE</b>             |                             |                           |                         |                             |                           |                         |
| Parks/Outdoor Facilities                    | 239,800                     | 32,000                    | 271,800                 | 285,700                     | 190,300                   | 476,000                 |
| Aquatic Facility                            | 522,000                     | 131,000                   | 653,000                 | 531,900                     | -                         | 531,900                 |
| General Administration                      | 284,600                     | -                         | 284,600                 | 232,600                     | -                         | 232,600                 |
| Programs                                    | 60,700                      | -                         | 60,700                  | 72,900                      | -                         | 72,900                  |
| Facilities                                  | 470,600                     | 54,100                    | 524,700                 | 462,600                     | 33,500                    | 496,100                 |
| Library Services                            | 524,400                     | -                         | 524,400                 | 544,500                     | -                         | 544,500                 |
| Hall/Theatre                                | 26,800                      | -                         | 26,800                  | 32,900                      | -                         | 32,900                  |
| <b>Sub-Total</b>                            | 2,128,900                   | 217,100                   | 2,346,000               | 2,163,100                   | 223,800                   | 2,386,900               |
| <b>PLANNING &amp; DEVELOPMENT</b>           |                             |                           |                         |                             |                           |                         |
| Planning & Zoning                           | 37,600                      | -                         | 37,600                  | 600                         | -                         | 600                     |
| Economic Development                        | 268,300                     | -                         | 268,300                 | 325,300                     | -                         | 325,300                 |
| Industrial Park                             | 83,100                      | -                         | 83,100                  | (7,500)                     | -                         | (7,500)                 |
| <b>Sub-Total</b>                            | 389,000                     | -                         | 389,000                 | 318,400                     | -                         | 318,400                 |
| <b>PREV. YR SURPLUS/DEFICIT</b>             | -                           |                           | -                       | -                           |                           | -                       |
| <b>TOTAL NET LEVY</b>                       | 5,296,500                   | 731,800                   | 6,028,300               | 5,367,000                   | 1,096,300                 | 6,463,300               |

**SCHEDULE 'B' TO BYLAW #3020-18**

**1. DETAILS OF 2018 TAX RATE - TOWN OF HANOVER**

| <u>TAX CLASS</u>                                 | <u>TOWN</u> | <u>COUNTY</u> | <u>EDUCATION</u> | <u>TOTAL TAX RATE</u> |
|--|-------------|---------------|------------------|-----------------------|
| <b>Residential</b>                               | 0.00835093  | 0.00359098    | 0.00170000       | 0.01364191            |
| <b>Multi-Residential</b>                         | 0.01203533  | 0.00517531    | 0.00170000       | 0.01891064            |
| <b>Commercial:</b>                               |             |               |                  |                       |
| -Occupied  | 0.01091416  | 0.00469319    | 0.01340000       | 0.02900735            |
| -Unoccupied                                      | 0.00763991  | 0.00328524    | 0.00938000       | 0.02030515            |
| -Vacant  | 0.00763991  | 0.00328524    | 0.00938000       | 0.02030515            |
| <b>Shopping Center:</b>                          |             |               |                  |                       |
| -Occupied  | 0.01091416  | 0.00469319    | 0.01340000       | 0.02900735            |
| -Unoccupied                                      | 0.00763991  | 0.00328524    | 0.00938000       | 0.02030515            |
| <b>Parking Lot</b>                               | 0.01091416  | 0.00469319    | 0.01340000       | 0.02900735            |
| <b>Industrial:</b>                               |             |               |                  |                       |
| -Occupied  | 0.01551759  | 0.00667271    | 0.01340000       | 0.03559030            |
| -Unoccupied                                      | 0.01008643  | 0.00433726    | 0.00871000       | 0.02313369            |
| -Vacant  | 0.01008643  | 0.00433726    | 0.00871000       | 0.02313369            |
| <b>Large Industrial:</b>                         |             |               |                  |                       |
| -Occupied  | 0.01551759  | 0.00667271    | 0.01340000       | 0.03559030            |
| -Unoccupied                                      | 0.01008643  | 0.00433726    | 0.00871000       | 0.02313369            |
| <b>Pipelines</b>                                 | 0.00757302  | 0.00325647    | 0.01090000       | 0.02172949            |
| <b>Farmlands</b>                                 | 0.00208773  | 0.00089774    | 0.00042500       | 0.00341047            |
| <b>Managed Forests</b>                           | 0.00208773  | 0.00089774    | 0.00042500       | 0.00341047            |
| <b>D.I.A.</b>                                    | 0.00236667  |               |                  |                       |
| <b>New Construction - Commercial</b>             | 0.01091416  | 0.00469319    | 0.01090000       | 0.02650735            |
| <b>New Construction -- Commercial Unoccupied</b> | 0.00763991  | 0.00328524    | 0.00763000       | 0.01855515            |
| <b>New Construction - Industrial</b>             | 0.01551759  | 0.00667271    | 0.01090000       | 0.03309030            |
| <b>New Construction - Industrial Unoccupied</b>  | 0.01008643  | 0.00433726    | 0.00708500       | 0.02150869            |
| <b>New Construction - Multi-Residential</b>      | 0.00835093  | 0.00359098    | 0.00170000       | 0.01364191            |