

**THE CORPORATION OF THE TOWN OF HANOVER**

**BY-LAW NO. 3070-19**

**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 2019.

**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 2019.

Town of Hanover (Schedule 'A' attached)	\$6,702,700.00
Downtown Improvement Area	\$46,200.00
County of Grey	\$2,853,806.00
Education	\$2,461,726.00

**TOTAL ESTIMATES** **\$12,064,432.00**

**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 October 31, 2018.

<b><u>CLASS OF ASSESSMENT</u></b>	<b><u>ASSESSMENT</u></b>
<b>Residential</b>	\$568,374,265
<b>Multi-Residential</b>	\$48,391,299
<b>Commercial</b>	
Occupied	\$91,814,533
Unoccupied/Excess Land	\$470,900
Vacant Land	\$1,484,900
<b>New Construction</b>	
Commercial	\$12,663,200
Commercial Unoccupied	\$114,900
<b>Parking Lot</b>	\$87,000
<b>Industrial</b>	
Occupied	\$7,866,205
Unoccupied/Excess Land	\$26,700
Vacant Land	\$250,824
<b>New Construction</b>	
Industrial	\$925,000
<b>Pipelines</b>	\$2,541,901
<b>Farmlands</b>	\$2,931,399
<b>Managed Forests</b>	0
<b>TOTAL ASSESSMENT</b>	<b>737,943,026</b>
<b>Residential – Education Only</b>	751,000
<b>Downtown Improvement Area</b>	19,880,747

**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 October 31, 2018 for taxation in the year 2019;
  - (a) applicable tax ratios as set by the County of Grey By-law Number 5051-19.
  - (b) applicable County tax rates as set by County of Grey By-law Number 5053-19.

- (c) applicable education tax rates for residential and business property classes for 2019 per Ministry of Finance Letter dated April 9, 2019.
- (d) and local tax rates as set out in this by-law.

2. **THAT** the summary of tax rates for 2019, 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)	\$6,702,700.00
Downtown Improvement Area	\$46,200.00
County of Grey	\$2,853,806.00
Education	\$2,461,726.00
<b>TOTAL ESTIMATES</b>	<b>\$12,064,432.00</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):

<b>TAX CLASS</b>	<b>TOWN OF HANOVER</b>
<b>Residential</b>	0.00841678
<b>Multi-Residential</b>	0.01213024
New Construction	0.00841678
<b>Commercial</b>	
Occupied	0.01100023
Unoccupied	0.00770016
Vacant	0.00770016
New Construction	
Commercial	0.01100023
Unoccupied	0.00770016
<b>Shopping Centre</b>	
Occupied	0.01100023
Unoccupied	0.00770016
<b>Parking Lot</b>	0.01100023
<b>Industrial</b>	
Occupied	0.01563996
Unoccupied	0.01016597
Vacant	0.01016597
New Construction	
Industrial	0.01563996
<b>Large Industrial</b>	
- Occupied	0.01563996
- Unoccupied	0.01016597
<b>Pipelines</b>	0.00763274
<b>Farmlands</b>	0.00202003
<b>Managed Forests</b>	0.00210420
<b>D.I.A.</b>	0.00232386

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 30<sup>th</sup> day of August, 2019; and the balance of the final levy shall become due and payable on the 29<sup>th</sup> day of November, 2019 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 30<sup>th</sup> day of August, 2019; and the balance of the final levy shall become due and payable on the 29<sup>th</sup> day of November, 2019; and non-payment of the amount, as noted, on the date stated in accordance with this section shall constitute default.

6. 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, 2019.
7. 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.
8. 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.
9. The Tax Collector is empowered to accept part payment from time to time on account of any taxes due.
10. 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.
11. 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 21<sup>st</sup>, day of May, 2019.

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Susan Paterson, Mayor

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Brian Tocheri, CAO/Clerk

**2018 AND 2019 OPERATING AND CAPITAL BUDGET ANALYSIS**  
**Schedule A to By-Law #3070-19**  
**at May 21, 2019**

**TAX LEVY ANALYSIS:**

NET DEPARTMENT	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE
Unallocated Revenues/Taxes	(3,517,565)	(3,637,900)	(120,335)	3.42%	0	0	0	0.00%	(3,517,565)	(3,637,900)	(120,335)	3.42%
General Government	1,376,200	1,389,700	13,500	0.98%	108,600	312,000	203,400	187.29%	1,484,800	1,701,700	216,900	14.61%
Protection to Persons & Property	3,431,565	3,406,300	(25,265)	-0.74%	115,000	45,000	(70,000)	-60.87%	3,546,565	3,451,300	(95,265)	-2.69%
Transportation	1,034,800	1,128,900	94,100	9.09%	648,900	523,600	(125,300)	-19.31%	1,683,700	1,652,500	(31,200)	-1.85%
Garbage Collection / Recycling	244,300	239,000	(5,300)	-2.17%	0	0	0	0.00%	244,300	239,000	(5,300)	-2.17%
Health Services	316,200	250,600	(65,600)	-20.75%	0	0	0	0.00%	316,200	250,600	(65,600)	-20.75%
Recreation & Culture	2,163,100	2,396,700	233,600	10.80%	223,800	286,000	62,200	27.79%	2,386,900	2,682,700	295,800	12.39%
Planning & Development	318,400	342,800	24,400	7.66%	0	20,000	20,000	#DIV/0!	318,400	362,800	44,400	13.94%
<b>Expenditures Less Revenues</b>	<b>5,367,000</b>	<b>5,516,100</b>	<b>149,100</b>	<b>2.78%</b>	<b>1,096,300</b>	<b>1,186,600</b>	<b>90,300</b>	<b>8.24%</b>	<b>6,463,300</b>	<b>6,702,700</b>	<b>239,400</b>	<b>3.70%</b>
<b>NET TAX LEVY</b>	<b>5,367,000</b>	<b>5,516,100</b>	<b>149,100</b>	<b>2.78%</b>	<b>1,096,300</b>	<b>1,186,600</b>	<b>90,300</b>	<b>8.24%</b>	<b>6,463,300</b>	<b>6,702,700</b>	<b>239,400</b>	<b>3.70%</b>

NET LEVY

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

DEPARTMENT EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE
Landfill (Hanover / Brockton)	805,400	873,900	68,500	8.51%	40,000	0	(40,000)	0.00%	845,400	873,900	28,500	3.37%
Waterworks	1,377,300	1,498,900	121,600	8.83%	1,154,000	191,300	(962,700)	-83.42%	2,531,300	1,690,200	(841,100)	-33.23%
Sanitary Sewer System	1,510,500	1,572,400	61,900	4.10%	2,410,000	259,000	(2,151,000)	-89.25%	3,920,500	1,831,400	(2,089,100)	-53.29%
<b>Total Expenditures</b>	<b>3,693,200</b>	<b>3,945,200</b>	<b>252,000</b>	<b>6.82%</b>	<b>3,604,000</b>	<b>450,300</b>	<b>(3,153,700)</b>	<b>-87.51%</b>	<b>7,297,200</b>	<b>4,395,500</b>	<b>(2,901,700)</b>	<b>-39.76%</b>

DEPARTMENT REVENUES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE
Landfill (Hanover/Brockton)	(845,400)	(873,900)	(28,500)	3.37%	0	0	0	0.00%	(845,400)	(873,900)	(28,500)	3.37%
Waterworks	(1,377,300)	(1,498,900)	(121,600)	8.83%	(1,154,000)	(191,300)	962,700	0.00%	(2,531,300)	(1,690,200)	841,100	-33.23%
Sanitary Sewer System	(1,510,500)	(1,830,400)	(319,900)	21.18%	(2,410,000)	(1,000)	2,409,000	0.00%	(3,920,500)	(1,831,400)	2,089,100	-53.29%
<b>Total Revenue</b>	<b>(3,733,200)</b>	<b>(4,203,200)</b>	<b>(470,000)</b>	<b>12.59%</b>	<b>(3,564,000)</b>	<b>(192,300)</b>	<b>3,371,700</b>	<b>-94.60%</b>	<b>(7,297,200)</b>	<b>(4,395,500)</b>	<b>2,901,700</b>	<b>-39.76%</b>

**LIBRARY AND DOWNTOWN IMPROVEMENT AREA**  
**2018 AND 2019 OPERATING AND CAPITAL BUDGET ANALYSIS**  
**Schedule A to By-Law #3070-19**

**HANOVER PUBLIC LIBRARY**

EXPENDITURES:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE
Library	559,200	567,200	8,000	1.43%	44,300	44,300	0	100.00%	603,500	611,500	8,000	1.33%
<b>Total Expenditures</b>	<b>559,200</b>	<b>567,200</b>	<b>8,000</b>	<b>1.43%</b>	<b>44,300</b>	<b>44,300</b>	<b>0</b>	<b>100.00%</b>	<b>603,500</b>	<b>611,500</b>	<b>8,000</b>	<b>1.33%</b>

  

REVENUE:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE
Other Revenues	(59,000)	(56,100)	2,900	-4.92%	0	0	0	0.00%	(59,000)	(56,100)	2,900	-4.92%
Previous Year (Surplus) Deficit	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
<b>Total Revenue</b>	<b>(59,000)</b>	<b>(56,100)</b>	<b>2,900</b>	<b>-4.92%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>(59,000)</b>	<b>(56,100)</b>	<b>2,900</b>	<b>-4.92%</b>
<b>TOTAL LEVY(FROM TOWN)</b>	<b>500,200</b>	<b>511,100</b>	<b>10,900</b>	<b>2.18%</b>	<b>44,300</b>	<b>44,300</b>	<b>0</b>	<b>100.00%</b>	<b>544,500</b>	<b>555,400</b>	<b>10,900</b>	<b>2.00%</b>

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

**DOWNTOWN IMPROVEMENT AREA**

EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE
D.I.A.	57,094	50,000	(7,094)	-12.43%	0	0	0	0.00%	57,094	50,000	(7,094)	-12.43%
<b>Total Expenditures</b>	<b>57,094</b>	<b>50,000</b>	<b>(7,094)</b>	<b>-12.43%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>57,094</b>	<b>50,000</b>	<b>(7,094)</b>	<b>-12.43%</b>

  

REVENUE	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE	2018	2019	VARIANCE	% CHANGE
Other Revenues	(4,100)	(3,800)	300	-2.55%	0	0	0	0.00%	(4,100)	(3,800)	300	-2.55%
Previous Year (Surplus) Deficit	(7,681)	0	7,681	-65.20%	0	0	0	0.00%	(7,681)	0	7,681	-65.20%
<b>Total Revenue</b>	<b>(11,781)</b>	<b>(3,800)</b>	<b>7,981</b>	<b>-67.74%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>(11,781)</b>	<b>(3,800)</b>	<b>7,981</b>	<b>-67.74%</b>
<b>TOTAL DIA TAX LEVY</b>	<b>45,313</b>	<b>46,200</b>	<b>887</b>	<b>1.96%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>45,313</b>	<b>46,200</b>	<b>887</b>	<b>1.96%</b>

**DIA TAX LEVY**

<b>Taxable Assessment</b>	19,880,747	
<b>2019 tax rate</b>	<b>0.00232386</b>	<b>46,200</b>
<b>2018 tax rate</b>	<b>0.00236667</b>	

**2018-2019 OPERATING and CAPITAL BUDGET ANALYSIS**

**NET LEVY TAX DOLLARS @ May 21, 2019**

**Schedule A to By-Law #3070-19**

<b>COMMITTEE</b>	<b>2018 OPERATING BUDGET</b>	<b>2018 CAPITAL BUDGET</b>	<b>2018 TOTAL BUDGET</b>	<b>2019 OPERATING BUDGET</b>	<b>2019 CAPITAL BUDGET</b>	<b>2019 TOTAL BUDGET</b>
<b>UNALLOCABLE REVENUES</b>	(\$3,517,565)	\$0	(3,517,565)	(\$3,637,900)	\$0	(3,637,900)
<b>GENERAL GOVERNMENT</b>						
Council	\$326,400	\$0	326,400	\$326,700	\$0	326,700
Municipal Administration	\$884,800	\$0	884,800	\$925,100	\$53,000	978,100
Civic Centre	\$180,400	\$90,000	270,400	\$175,500	\$235,000	410,500
140 7th Ave	(\$12,500)	\$18,600	6,100	(\$18,200)	\$0	(18,200)
Hanover Family Centre	(\$21,800)	\$0	(21,800)	(\$17,200)	\$24,000	6,800
BWR	\$18,900	\$0	18,900	(\$2,200)	\$0	(2,200)
<b>Sub-Total</b>	<b>1,376,200</b>	<b>108,600</b>	<b>1,484,800</b>	<b>1,389,700</b>	<b>312,000</b>	<b>1,701,700</b>
<b>PROTECTION TO PERSONS &amp; PROPERTY</b>						
Fire	\$465,540	\$115,000	580,540	\$486,100	\$0	486,100
Emergency Plan	\$3,000	\$0	3,000	\$3,000	\$0	3,000
Hanover Police Service	\$2,802,025	\$0	2,802,025	\$2,756,800	\$45,000	2,801,800
SVCA	\$113,100	\$0	113,100	\$112,600	\$0	112,600
Building	\$38,500	\$0	38,500	\$38,300	\$0	38,300
Canine Control	\$9,400	\$0	9,400	\$9,500	\$0	9,500
<b>Sub-Total</b>	<b>3,431,565</b>	<b>115,000</b>	<b>3,546,565</b>	<b>3,406,300</b>	<b>45,000</b>	<b>3,451,300</b>
<b>TRANSPORTATION</b>						
Roadside Mtce	\$403,600	\$0	403,600	\$441,100	\$0	441,100
Roads-Equip	(\$498,600)	\$444,600	(54,000)	(\$98,100)	\$27,500	(70,600)
Roads-Admin	\$712,800	\$204,300	917,100	\$343,500	\$496,100	839,600
Roads-Workshop	\$67,300	\$0	67,300	\$70,700	\$0	70,700
Parking	\$60,400	\$0	60,400	\$66,600	\$0	66,600
Street Lighting	\$113,000	\$0	113,000	\$121,800	\$0	121,800
Saugeen Municipal Airport	\$45,300	\$0	45,300	\$46,200	\$0	46,200
SMART- Disability Transit	\$131,000	\$0	131,000	\$137,100	\$0	137,100
<b>Sub-Total</b>	<b>1,034,800</b>	<b>648,900</b>	<b>1,683,700</b>	<b>1,128,900</b>	<b>523,600</b>	<b>1,652,500</b>
<b>GARBAGE COLL/RECYCLING</b>	\$244,300	\$0	244,300	\$239,000	\$0	239,000
<b>HEALTH SERVICES</b>						
Medical Clinic	\$288,900	\$0	288,900	\$192,900	\$0	192,900
Cemetery	\$27,300	\$0	27,300	\$57,700	\$0	57,700
<b>Sub-Total</b>	<b>316,200</b>	<b>-</b>	<b>316,200</b>	<b>250,600</b>	<b>-</b>	<b>250,600</b>
<b>RECREATION &amp; CULTURE</b>						
Parks/Outdoor Facilities	\$285,700	\$190,300	476,000	\$304,200	\$270,000	574,200
Aquatic Facility	\$531,900	\$0	531,900	\$553,400	\$0	553,400
General Administration	\$232,600	\$0	232,600	\$241,300	\$11,000	252,300
Programs	\$72,900	\$0	72,900	\$90,300	\$0	90,300
Facilities	\$462,600	\$33,500	496,100	\$605,900	\$0	605,900
Library Services	\$544,500	\$0	544,500	\$555,400	\$0	555,400
Hall/Theatre	\$32,900	\$0	32,900	\$46,200	\$5,000	51,200
<b>Sub-Total</b>	<b>2,163,100</b>	<b>223,800</b>	<b>2,386,900</b>	<b>2,396,700</b>	<b>286,000</b>	<b>2,682,700</b>
<b>PLANNING &amp; DEVELOPMENT</b>						
Planning & Development	\$600	\$0	600	(\$100)	\$0	(100)
Economic Development	\$325,300	\$0	325,300	\$292,500	\$20,000	312,500
Industrial Park	(\$7,500)	\$0	(7,500)	\$50,400	\$0	50,400
<b>Sub-Total</b>	<b>318,400</b>	<b>-</b>	<b>318,400</b>	<b>342,800</b>	<b>20,000</b>	<b>362,800</b>
<b>PREV. YR SURPLUS/DEFICIT</b>	-	-	-	-	-	-
<b>TOTAL NET LEVY</b>	<b>5,367,000</b>	<b>1,096,300</b>	<b>6,463,300</b>	<b>5,516,100</b>	<b>1,186,600</b>	<b>6,702,700</b>

**SCHEDULE 'B' TO BYLAW #3070-19**

**1. DETAILS OF 2019 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>	0.00841678	0.00357933	0.00161000	0.01360611
<b>Multi-Residential</b>	0.01213024	0.00515852	0.00161000	0.01889876
<b>Commercial:</b>				
-Occupied	0.01100023	0.00467797	0.01290000	0.02857820
-Unoccupied	0.00770016	0.00327458	0.01096500	0.02193974
-Vacant	0.00770016	0.00327458	0.01096500	0.02193974
<b>Shopping Center:</b>				
-Occupied	0.01100023	0.00467797	0.01290000	0.02857820
-Unoccupied	0.00770016	0.00327458	0.01096500	0.02193974
<b>Parking Lot</b>	0.01100023	0.00467797	0.01290000	0.02857820
<b>Industrial:</b>				
-Occupied	0.01563996	0.00665106	0.01290000	0.03519102
-Unoccupied	0.01016597	0.00432319	0.01064250	0.02513166
-Vacant	0.01016597	0.00432319	0.01064250	0.02513166
<b>Large Industrial:</b>				
-Occupied	0.01563996	0.00665106	0.01290000	0.03519102
-Unoccupied	0.01016597	0.00432319	0.01064250	0.02513166
<b>Pipelines</b>	0.00763274	0.00324591	0.01030000	0.02117865
<b>Farmlands</b>	0.00202003	0.00085904	0.00040250	0.00328157
<b>Managed Forests</b>	0.00210420	0.00089483	0.00040250	0.00340153
<b>D.I.A.</b>	0.00232386			
<b>New Construction - Commercial</b>	0.01100023	0.00467797	0.01030000	0.02597820
<b>New Construction -- Commercial Unoccupied</b>	0.00770016	0.00327458	0.00875500	0.01972974
<b>New Construction - Industrial</b>	0.01563996	0.00665106	0.01030000	0.03259102
<b>New Construction - Industrial Unoccupied</b>	0.01016597	0.00432319	0.00849750	0.02298666
<b>New Construction - Multi-Residential</b>	0.00841678	0.00357933	0.00161000	0.01360611