

THE CORPORATION OF THE TOWN OF HANOVER

BY-LAW NO. 3216-22

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 2022.

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 2022.

Town of Hanover (Schedule 'A' attached)	\$7,753,500.00
Downtown Improvement Area	\$47,114.00
County of Grey	\$3,193,668.00
Education	\$2,122,722.00
TOTAL ESTIMATES	\$13,117,004.00

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 14, 2021.

<u>CLASS OF ASSESSMENT</u>	<u>ASSESSMENT</u>
Residential	\$607,382,181
Multi-Residential	\$51,161,500
New Multi-Residential	\$1,613,000
Commercial/Shopping Centre	
Occupied	\$94,860,044
Unoccupied/Excess Land	\$489,025
Vacant Land	\$1,750,400
New Construction	
Commercial	\$17,028,600
Commercial Unoccupied	\$117,200
Parking Lot	\$87,000
Industrial	
Occupied	\$8,974,950
Unoccupied/Excess Land	\$26,700
Vacant Land	\$336,000
New Construction	
Industrial	\$925,000
Pipelines	\$2,724,000
Farmlands	\$3,133,300
Managed Forests	0
TOTAL ASSESSMENT	790,608,900
Downtown Improvement Area	20,365,194

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 14, 2021 for taxation in the year 2022;
 - a. applicable tax ratios as set by the County of Grey By-law Number 5136-22.
 - b. applicable County tax rates as set by County of Grey By-law Number 5136-22.
 - c. applicable education tax rates for residential and business property classes for 2022 per Ministry of Finance Letter dated January 18, 2022.
 - d. and local tax rates as set out in this by-law.

2. **THAT** the summary of tax rates for 2022, 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)	\$7,753,500.00
Downtown Improvement Area	\$47,114.00
County of Grey	\$3,193,668.00
Education	\$2,122,722.00
TOTAL ESTIMATES	\$13,117,004.00

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	0.00909021
Multi-Residential	0.01310078
New Construction	0.00909021
Commercial	
Occupied	0.01178909
Unoccupied	0.01178909
Vacant	0.01178909
New Construction	
Commercial	0.01178909
Unoccupied	0.01178909
Shopping Centre	
Occupied	0.01178909
Unoccupied	0.01178909
Parking Lot	0.01178909
Industrial	
Occupied	0.01664417
Unoccupied	0.01664417
Vacant	0.01664417
New Construction	
Industrial	0.01664417
Large Industrial	
- Occupied	0.01664417
- Unoccupied	0.01664417
Pipelines	0.00824344
Farmlands	0.00198167
Managed Forests	0.00227255
D.I.A.	0.00231347

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, 2022; and the balance of the final levy shall become due and payable on the 30th day of November, 2022 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 commercial, industrial and multi-residential, shall become due and payable on the 31st day of August, 2022; and the balance of the final levy shall become due and payable on the 30th day of November, 2022; 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, 2022.
 7. On all taxes in default on January 1st, 2023, 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 20th day of June, 2022.



Susan Paterson, Mayor



Vicki McDonald, Clerk

2021-2022 OPERATING and CAPITAL BUDGET ANALYSIS

NET LEVY TAX DOLLARS @ June 20, 2022

Schedule A to By-Law #3216-22

COMMITTEE	2021 OPERATING BUDGET	2021 CAPITAL BUDGET	2021 TOTAL BUDGET	2022 OPERATING BUDGET	2022 CAPITAL BUDGET	2022 TOTAL BUDGET
UNALLOCABLE REVENUES	(\$2,596,100)	(\$375,000)	(2,971,100)	(\$2,538,000)	(\$800,000)	(3,338,000)
GENERAL GOVERNMENT						
Council	\$338,700	\$0	338,700	\$332,000	\$0	332,000
Municipal Administration	\$1,054,300	\$0	1,054,300	\$1,221,700	\$0	1,221,700
Civic Centre	\$150,700	\$0	150,700	\$171,400	\$0	171,400
140 7th Avenue	(\$32,200)	\$0	(32,200)	(\$37,700)	\$0	(37,700)
HanoverFamily Centre	(\$20,200)	\$12,200	(8,000)	(\$22,900)	\$0	(22,900)
Sub-Total	1,491,300	12,200	1,503,500	1,664,500	-	1,664,500
PROTECTION TO PERSONS & PROPERTY						
Fire	\$549,500	\$0	549,500	\$664,500	\$0	664,500
Emergency Plan	\$3,000	\$0	3,000	\$2,000	\$0	2,000
Hanover Police Service	\$2,854,900	\$0	2,854,900	\$2,966,200	\$0	2,966,200
SVCA	\$113,600	\$0	113,600	\$122,900	\$0	122,900
Building	\$119,300	\$0	119,300	\$14,900	\$0	14,900
Canine Control	\$9,500	\$0	9,500	\$10,800	\$0	10,800
Sub-Total	3,649,800	-	3,649,800	3,781,300	-	3,781,300
TRANSPORTATION						
Roadside Mtce	\$548,200	\$0	548,200	\$562,200	\$0	562,200
Roads-Equip	(\$92,800)	\$0	(92,800)	(\$59,900)	\$0	(59,900)
Roads-Admin	\$282,600	\$678,700	961,300	\$296,100	\$853,100	1,149,200
Roads-Workshop	\$108,500	\$0	108,500	\$142,300	\$0	142,300
Parking	\$81,400	\$0	81,400	\$86,400	\$0	86,400
Street Lighting	\$111,500	\$0	111,500	\$113,800	\$0	113,800
Saugeen Municipal Airport	\$53,000	\$0	53,000	\$53,000	\$0	53,000
SMART- Disability Transit	\$114,100	\$0	114,100	\$128,700	\$0	128,700
Sub-Total	1,206,500	678,700	1,885,200	1,322,600	853,100	2,175,700
GARBAGE COLL/RECYCLING	\$263,800	\$0	263,800	\$295,100	\$0	295,100
HEALTH SERVICES						
Medical Clinic	\$53,800	\$0	53,800	\$44,300	\$0	44,300
Cemetery	\$49,400	\$0	49,400	\$51,700	\$0	51,700
Sub-Total	103,200	-	103,200	96,000	-	96,000
RECREATION & CULTURE						
Parks/Outdoor Facilities	\$283,900	\$0	283,900	\$320,100	\$0	320,100
Aquatic Facility	\$691,000	\$0	691,000	\$684,200	\$0	684,200
General Administration	\$222,500	\$0	222,500	\$235,200	\$0	235,200
Programs	\$71,000	\$0	71,000	\$69,000	\$0	69,000
Facilities	\$715,300	\$0	715,300	\$743,800	\$0	743,800
Library Services	\$573,600	\$0	573,600	\$583,700	\$0	583,700
Hall/Theatre	\$38,500	\$0	38,500	\$69,700	\$0	69,700
Sub-Total	2,595,800	-	2,595,800	2,705,700	-	2,705,700
PLANNING & DEVELOPMENT						
Planning & Development	\$3,400	\$0	3,400	\$4,900	\$0	4,900
Economic Development	\$278,100	\$0	278,100	\$318,200	\$0	318,200
Industrial Park	\$46,500	\$0	46,500	\$50,100	\$0	50,100
Sub-Total	328,000	-	328,000	373,200	-	373,200
PREV. YR SURPLUS/DEFICIT	-	-	-	-	-	-
TOTAL NET LEVY	7,042,300	315,900	7,358,200	7,700,400	53,100	7,753,500

2021 AND 2022 OPERATING AND CAPITAL BUDGET ANALYSIS

Schedule A to By-Law #3216-22

at June 20, 2022

TAX LEVY ANALYSIS:

NET DEPARTMENT	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE
Unallocated Revenues/Taxes	(2,596,100)	(2,538,000)	58,100	-2.24%	(375,000)	(800,000)	(425,000)	0.00%	(2,971,100)	(3,338,000)	(366,900)	12.35%
General Government	1,491,300	1,664,500	173,200	11.61%	12,200	0	(12,200)	-100.00%	1,503,500	1,664,500	161,000	10.71%
Protection to Persons & Property	3,649,800	3,781,300	131,500	3.60%	0	0	0	#DIV/0!	3,649,800	3,781,300	131,500	3.60%
Transportation	1,206,500	1,322,600	116,100	9.62%	678,700	853,100	174,400	25.70%	1,885,200	2,175,700	290,500	15.41%
Garbage Collection / Recycling	263,800	295,100	31,300	11.87%	0	0	0	0.00%	263,800	295,100	31,300	11.87%
Health Services	103,200	96,000	(7,200)	-6.98%	0	0	0	0.00%	103,200	96,000	(7,200)	-6.98%
Recreation & Culture	2,595,800	2,705,700	109,900	4.23%	0	0	0		2,595,800	2,705,700	109,900	4.23%
Planning & Development	328,000	373,200	45,200	13.78%	0	0	0		328,000	373,200	45,200	13.78%
Expenditures Less Revenues	7,042,300	7,700,400	658,100	9.34%	315,900	53,100	(262,800)	-83.19%	7,358,200	7,753,500	395,300	5.37%
NET TAX LEVY	7,042,300	7,700,400	658,100	9.34%	315,900	53,100	(262,800)	-83.19%	7,358,200	7,753,500	395,300	5.37%

NET LEVY

USER CHARGE BUDGETS (NO TAX LEVY REQUIRED)

DEPARTMENT EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE
Landfill (Hanover / Brockton)	915,600	1,084,400	168,800	18.44%	0	0	0	0.00%	915,600	1,084,400	168,800	18.44%
Waterworks	1,335,000	1,498,300	163,300	12.23%	509,000	529,800	20,800	4.09%	1,844,000	2,028,100	184,100	9.98%
Sanitary Sewer System	1,522,000	1,692,200	170,200	11.18%	1,558,000	848,800	(709,200)	-45.52%	3,080,000	2,541,000	(539,000)	-17.50%
Total Expenditures	3,772,600	4,274,900	502,300	13.31%	2,067,000	1,378,600	(688,400)	-33.30%	5,839,600	5,653,500	(186,100)	-3.19%

DEPARTMENT REVENUES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE
Landfill (Hanover/Brockton)	(915,600)	(1,084,400)	(168,800)	18.44%	0	0	0	0.00%	(915,600)	(1,084,400)	(168,800)	18.44%
Waterworks	(1,453,900)	(1,498,300)	(44,400)	3.05%	(509,000)	(529,800)	(20,800)	0.00%	(1,962,900)	(2,028,100)	(65,200)	3.32%
Sanitary Sewer System	(1,522,000)	(1,692,200)	(170,200)	11.18%	(1,558,000)	(848,800)	709,200	0.00%	(3,080,000)	(2,541,000)	539,000	-17.50%
Total Revenue	(3,891,500)	(4,274,900)	(383,400)	9.85%	(2,067,000)	(1,378,600)	688,400	-33.30%	(5,958,500)	(5,653,500)	305,000	-5.12%

LIBRARY AND DOWNTOWN IMPROVEMENT AREA
2021 AND 2022 OPERATING AND CAPITAL BUDGET ANALYSIS
Schedule A to By-Law #3216-22

HANOVER PUBLIC LIBRARY

EXPENDITURES:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE
Library	598,200	597,400	(800)	-0.13%	39,800	45,100	5,300	100.00%	638,000	642,500	4,500	0.71%
Total Expenditures	598,200	597,400	(800)	-0.13%	39,800	45,100	5,300	100.00%	638,000	642,500	4,500	0.71%

REVENUE:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE
Other Revenues	(64,400)	(58,800)	5,600	-8.70%	0	0	0	0.00%	(64,400)	(58,800)	5,600	-8.70%
Total Revenue	(64,400)	(58,800)	5,600	-8.70%	0	0	0	0%	(64,400)	(58,800)	5,600	-8.70%
TOTAL LEVY(FROM TOWN)	533,800	538,600	4,800	0.90%	39,800	45,100	5,300	100.00%	573,600	583,700	10,100	1.76%

LIBRARY NET TAX LEVY (FROM TOWN)

DOWNTOWN IMPROVEMENT AREA

EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE
D.I.A.	52,750	73,500	20,750	39.34%	0	0	0	0.00%	52,750	73,500	20,750	39.34%
Total Expenditures	52,750	73,500	20,750	39.34%	0	0	0	0.00%	52,750	73,500	20,750	39.34%

REVENUE	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE	2021	2022	VARIANCE	% CHANGE
Other Revenues	(5,636)	(26,400)	(20,764)	368.42%	0	0	0	0.00%	(5,636)	(26,400)	(20,764)	368.42%
Total Revenue	(5,636)	(26,400)	(20,764)	368.42%	0	0	0	0%	(5,636)	(26,400)	(20,764)	368.42%
TOTAL DIA TAX LEVY	47,114	47,100	(14)	-0.03%	0	0	0	0.00%	47,114	47,100	(14)	-0.03%

DIA TAX LEVY

Taxable Assessment	20,365,194	
2022 tax rate	0.00231347	47,114.28
2021 tax rate	0.00231587	47,114.28

SCHEDULE 'B' TO BYLAW #3216-22

1. DETAILS OF 2022 TAX RATE - TOWN OF HANOVER

<u>TAX CLASS</u>	<u>TOWN</u>	<u>COUNTY</u>	<u>EDUCATION</u>	<u>TOTAL TAX RATE</u>
Residential	0.00909021	0.00374005	0.00153000	0.01436026
Multi-Residential	0.01310078	0.00539015	0.00153000	0.02002093
Commercial:				
-Occupied	0.01178909	0.00485047	0.00880000	0.02543956
-Unoccupied	0.01178909	0.00485047	0.00880000	0.02543956
-Vacant	0.01178909	0.00485047	0.00880000	0.02543956
-PIL	0.01178909	0.00485047	0.01250000	0.02913956
Shopping Center:				
-Occupied	0.01178909	0.00485047	0.00880000	0.02543956
-Unoccupied	0.01178909	0.00485047	0.00880000	0.02543956
Parking Lot	0.01178909	0.00485047	0.00880000	0.02543956
Industrial:				
-Occupied	0.01664417	0.00684803	0.00880000	0.03229220
-Unoccupied	0.01664417	0.00684803	0.00880000	0.03229220
-Vacant	0.01664417	0.00684803	0.00880000	0.03229220
-PIL	0.01664417	0.00684803	0.01250000	0.03599220
Large Industrial:				
-Occupied	0.01664417	0.00684803	0.00880000	0.03229220
-Unoccupied	0.01664417	0.00684803	0.00880000	0.03229220
-PIL	0.01664417	0.00684803	0.01250000	0.03599220
Pipelines	0.00824344	0.00339166	0.00880000	0.02043510
-PIL	0.00824344	0.00339166	0.00980000	0.02143510
Farmlands	0.00198167	0.00081533	0.00038250	0.00317950
Managed Forests	0.00227255	0.00093501	0.00038250	0.00359006
D.I.A.	0.00231347			
New Construction - Commercial	0.01178909	0.00485047	0.00880000	0.02543956
New Construction -- Commercial Unoccupied	0.01178909	0.00485047	0.00880000	0.02543956
New Construction - Commercial PIL	0.01178909	0.00485047	0.00980000	0.02643956
New Construction - Industrial	0.01664417	0.00684803	0.00880000	0.03229220
New Construction - Industrial Unoccupied	0.01664417	0.00684803	0.00880000	0.03229220
New Construction - Industrial PIL	0.01664417	0.00684803	0.00980000	0.03329220
New Construction - Multi-Residential	0.00909021	0.00374005	0.00153000	0.01436026