

**THE CORPORATION OF THE TOWN OF HANOVER**

**BY-LAW NO. 3263-23**

**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 2023.

**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 2023.

Town of Hanover (Schedule 'A' attached)	\$8,414,300.00
Downtown Improvement Area	\$48,600.00
County of Grey	\$3,272,193.00
Education	\$2,146,112.00
<b>TOTAL ESTIMATES</b>	<b>\$13,881,205.00</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, 2022.

<b><u>CLASS OF ASSESSMENT</u></b>	<b><u>ASSESSMENT</u></b>
<b>Residential</b>	\$613,648,258
<b>Multi-Residential</b>	\$52,675,100
New Multi-Residential	\$4,839,000
<b>Commercial/Shopping Centre</b>	
Occupied	\$111,110,843
Unoccupied/Excess Land	\$606,225
Vacant Land	\$3,138,400
Parking Lot	\$87,000
<b>Industrial</b>	
Occupied	\$9,918,074
Unoccupied/Excess Land	\$26,700
Vacant Land	\$368,000
<b>Pipelines</b>	\$2,759,000
<b>Farmlands</b>	\$3,133,300
<b>Managed Forests</b>	0
<b>TOTAL ASSESSMENT</b>	<b>802,309,900</b>
<b>Downtown Improvement Area</b>	20,216,993

**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, 2022 for taxation in the year 2023;
  - a. applicable tax ratios as set by the County of Grey By-law Number 5153-23.
  - b. applicable County tax rates as set by County of Grey By-law Number 5153-23.
  - c. applicable education tax rates for residential and business property classes for 2023 per Ministry of Finance Letter dated December 19, 2022.
  - d. and local tax rates as set out in this by-law.

2. **THAT** the summary of tax rates for 2023, 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)	\$8,414,300.00
Downtown Improvement Area	\$48,600.00
County of Grey	\$3,272,193.00
Education	\$2,146,112.00

**TOTAL ESTIMATES** **\$13,881,205.00**

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):

<b>TAX CLASS</b>	<b>TOWN OF HANOVER</b>
<b>Residential</b>	0.00978715
<b>Multi-Residential</b>	0.01302572
New Multi-Residential	0.00978715
<b>Commercial</b>	
Occupied	0.01269296
Unoccupied	0.01269296
Vacant	0.01269296
<b>Shopping Centre</b>	
Occupied	0.01269296
Unoccupied	0.01269296
<b>Parking Lot</b>	0.01269296
<b>Industrial</b>	
Occupied	0.01792027
Unoccupied	0.01792027
Vacant	0.01792027
<b>Large Industrial</b>	
- Occupied	0.01792027
- Unoccupied	0.01792027
<b>Pipelines</b>	0.00887546
<b>Farmlands</b>	0.00213360
<b>Managed Forests</b>	0.00244679
<b>D.I.A.</b>	0.00240392

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 31<sup>st</sup> day of August, 2023; and the balance of the final levy shall become due and payable on the 30<sup>th</sup> day of November, 2023 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 31<sup>st</sup> day of August, 2023; and the balance of the final levy shall become due and payable on the 30<sup>th</sup> day of November, 2023; 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, 2023.
7. On all taxes in default on January 1st, 2024, 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 15<sup>th</sup> day of May, 2023.

  
Susan Paterson, Mayor

  
Vicki McDonald, Clerk

**2023-2023 OPERATING and CAPITAL BUDGET ANALYSIS**  
**NET LEVY TAX DOLLARS @ May 15, 2023**  
**Schedule A to By-Law 3263-23**

COMMITTEE	2022 OPERATING BUDGET	2022 CAPITAL BUDGET	2022 TOTAL BUDGET	2023 OPERATING BUDGET	2023 CAPITAL BUDGET	2023 TOTAL BUDGET
<b>UNALLOCABLE REVENUES</b>	(\$2,538,000)	(\$800,000)	(3,338,000)	(\$2,778,100)	(\$1,117,200)	(3,895,300)
<b>GENERAL GOVERNMENT</b>						
Council	\$332,000	\$0	332,000	\$394,900	\$0	394,900
Municipal Administration	\$1,221,700	\$0	1,221,700	\$1,334,700	\$0	1,334,700
Civic Centre	\$171,400	\$0	171,400	\$161,800	\$0	161,800
140 7th Avenue	(\$37,700)	\$0	(37,700)	(\$33,300)	\$0	(33,300)
HanoverFamily Centre	(\$22,900)	\$0	(22,900)	\$0	\$0	-
<b>Sub-Total</b>	1,664,500	-	1,664,500	1,858,100	-	1,858,100
<b>PROTECTION TO PERSONS &amp; PROPERTY</b>						
Fire	\$664,500	\$0	664,500	\$744,400	\$0	744,400
Emergency Plan	\$2,000	\$0	2,000	\$6,300	\$0	6,300
Hanover Police Service	\$2,966,200	\$0	2,966,200	\$3,171,500	\$0	3,171,500
SVCA	\$122,900	\$0	122,900	\$135,500	\$0	135,500
Building	\$14,900	\$0	14,900	\$272,500	\$0	272,500
Canine Control	\$10,800	\$0	10,800	\$9,600	\$0	9,600
<b>Sub-Total</b>	3,781,300	-	3,781,300	4,339,800	-	4,339,800
<b>TRANSPORTATION</b>						
Roadside Mtce	\$562,200	\$0	562,200	\$591,100	\$0	591,100
Roads-Equip	(\$59,900)	\$0	(59,900)	(\$166,000)	\$92,000	(74,000)
Roads-Admin	\$296,100	\$853,100	1,149,200	\$392,700	\$821,500	1,214,200
Roads-Workshop	\$142,300	\$0	142,300	\$161,200	\$0	161,200
Parking	\$86,400	\$0	86,400	\$93,000	\$0	93,000
Street Lighting	\$113,800	\$0	113,800	\$119,800	\$0	119,800
Saugeen Municipal Airport	\$53,000	\$0	53,000	\$54,000	\$0	54,000
SMART- Disability Transit	\$128,700	\$0	128,700	\$137,500	\$0	137,500
<b>Sub-Total</b>	1,322,600	853,100	2,175,700	1,383,300	913,500	2,296,800
<b>GARBAGE COLL/RECYCLING</b>	\$295,100	\$0	295,100	\$343,400	\$0	343,400
<b>HEALTH SERVICES</b>						
Medical Clinic	\$44,300	\$0	44,300	\$33,900	\$0	33,900
Cemetery	\$51,700	\$0	51,700	\$47,300	\$0	47,300
<b>Sub-Total</b>	96,000	-	96,000	81,200	-	81,200
<b>RECREATION &amp; CULTURE</b>						
Parks/Outdoor Facilities	\$320,100	\$0	320,100	\$308,200	\$92,200	400,400
Aquatic Facility	\$684,200	\$0	684,200	\$782,800	\$50,000	832,800
General Administration	\$235,200	\$0	235,200	\$250,400	\$0	250,400
Programs	\$69,000	\$0	69,000	\$54,800	\$0	54,800
Facilities	\$743,800	\$0	743,800	\$777,300	\$61,500	838,800
Library Services	\$583,700	\$0	583,700	\$603,700	\$0	603,700
Hall/Theatre	\$69,700	\$0	69,700	\$70,100	\$0	70,100
<b>Sub-Total</b>	2,705,700	-	2,705,700	2,847,300	203,700	3,051,000
<b>PLANNING &amp; DEVELOPMENT</b>						
Planning & Development	\$4,900	\$0	4,900	\$4,400	\$0	4,400
Economic Development	\$318,200	\$0	318,200	\$343,600	\$0	343,600
Industrial Park	\$50,100	\$0	50,100	(\$8,700)	\$0	(8,700)
<b>Sub-Total</b>	373,200	-	373,200	339,300	-	339,300
<b>PREV. YR SURPLUS/DEFICIT</b>	-	-	-	-	-	-
<b>TOTAL NET LEVY</b>	7,700,400	53,100	7,753,500	8,414,300	-	8,414,300

**2022 AND 2023 OPERATING AND CAPITAL BUDGET ANALYSIS**

**Schedule A to By-Law 3263-23**

**at May 15, 2023**

**TAX LEVY ANALYSIS:**

NET DEPARTMENT	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE
Unallocated Revenues/Taxes	(2,538,000)	(2,778,100)	(240,100)	9.46%	(800,000)	(1,117,200)	(317,200)	0.00%	(3,338,000)	(3,895,300)	(557,300)	16.70%
General Government	1,664,500	1,858,100	193,600	11.63%	0	0	0		1,664,500	1,858,100	193,600	11.63%
Protection to Persons & Property	3,781,300	4,339,800	558,500	14.77%	0	0	0		3,781,300	4,339,800	558,500	14.77%
Transportation	1,322,600	1,383,300	60,700	4.59%	853,100	913,500	60,400	7.08%	2,175,700	2,296,800	121,100	5.57%
Garbage Collection / Recycling	295,100	343,400	48,300	16.37%	0	0	0	0.00%	295,100	343,400	48,300	16.37%
Health Services	96,000	81,200	(14,800)	-15.42%	0	0	0	0.00%	96,000	81,200	(14,800)	-15.42%
Recreation & Culture	2,705,700	2,847,300	141,600	5.23%	0	203,700	203,700		2,705,700	3,051,000	345,300	12.76%
Planning & Development	373,200	339,300	(33,900)	-9.08%	0	0	0		373,200	339,300	(33,900)	-9.08%
<b>Expenditures Less Revenues</b>	<b>7,700,400</b>	<b>8,414,300</b>	<b>713,900</b>	<b>9.27%</b>	<b>53,100</b>	<b>0</b>	<b>(53,100)</b>	<b>-100.00%</b>	<b>7,753,500</b>	<b>8,414,300</b>	<b>660,800</b>	<b>8.52%</b>
<b>NET TAX LEVY</b>	<b>7,700,400</b>	<b>8,414,300</b>	<b>713,900</b>	<b>9.27%</b>	<b>53,100</b>	<b>0</b>	<b>(53,100)</b>	<b>-100.00%</b>	<b>7,753,500</b>	<b>8,414,300</b>	<b>660,800</b>	<b>8.52%</b>

NET LEVY

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

DEPARTMENT EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE
Landfill (Hanover / Brockton)	1,084,400	1,163,200	78,800	7.27%	0	0	0	0.00%	1,084,400	1,163,200	78,800	7.27%
Waterworks	1,498,300	1,493,300	(5,000)	-0.33%	529,800	1,152,600	622,800	117.55%	2,028,100	2,645,900	617,800	30.46%
Sanitary Sewer System	1,692,200	1,774,700	82,500	4.88%	848,800	863,400	14,600	1.72%	2,541,000	2,638,100	97,100	3.82%
<b>Total Expenditures</b>	<b>4,274,900</b>	<b>4,431,200</b>	<b>156,300</b>	<b>3.66%</b>	<b>1,378,600</b>	<b>2,016,000</b>	<b>637,400</b>	<b>46.24%</b>	<b>5,653,500</b>	<b>6,447,200</b>	<b>793,700</b>	<b>14.04%</b>

DEPARTMENT REVENUES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE
Landfill (Hanover/Brockton)	(1,084,400)	(1,163,200)	(78,800)	7.27%	0	0	0	0.00%	(1,084,400)	(1,163,200)	(78,800)	7.27%
Waterworks	(1,498,300)	(1,493,300)	5,000	-0.33%	(529,800)	(1,152,600)	(622,800)	0.00%	(2,028,100)	(2,645,900)	(617,800)	30.46%
Sanitary Sewer System	(1,692,200)	(1,774,700)	(82,500)	4.88%	(848,800)	(863,400)	(14,600)	0.00%	(2,541,000)	(2,638,100)	(97,100)	3.82%
<b>Total Revenue</b>	<b>(4,274,900)</b>	<b>(4,431,200)</b>	<b>(156,300)</b>	<b>3.66%</b>	<b>(1,378,600)</b>	<b>(2,016,000)</b>	<b>(637,400)</b>	<b>46.24%</b>	<b>(5,653,500)</b>	<b>(6,447,200)</b>	<b>(793,700)</b>	<b>14.04%</b>

**LIBRARY AND DOWNTOWN IMPROVEMENT AREA  
2022 AND 2023 OPERATING AND CAPITAL BUDGET ANALYSIS  
Schedule A to By-Law 3263-23**

**HANOVER PUBLIC LIBRARY**

EXPENDITURES:	Operating Budget				Capital Budget				Total Operating and Capital Budget			
	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE
Library	597,400	616,300	18,900	3.16%	45,100	45,400	300	100.00%	642,500	661,700	19,200	2.99%
<b>Total Expenditures</b>	<b>597,400</b>	<b>616,300</b>	<b>18,900</b>	<b>3.16%</b>	<b>45,100</b>	<b>45,400</b>	<b>300</b>	<b>100.00%</b>	<b>642,500</b>	<b>661,700</b>	<b>19,200</b>	<b>2.99%</b>

  

REVENUE:	Operating Budget				Capital Budget				Total Operating and Capital Budget			
	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE
Other Revenues	(58,800)	(58,000)	800	-1.36%	0	0	0	0.00%	(58,800)	(58,000)	800	-1.36%
<b>Total Revenue</b>	<b>(58,800)</b>	<b>(58,000)</b>	<b>800</b>	<b>-1.36%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>(58,800)</b>	<b>(58,000)</b>	<b>800</b>	<b>-1.36%</b>
<b>TOTAL LEVY(FROM TOWN)</b>	<b>538,600</b>	<b>558,300</b>	<b>19,700</b>	<b>3.66%</b>	<b>45,100</b>	<b>45,400</b>	<b>300</b>	<b>100.00%</b>	<b>583,700</b>	<b>603,700</b>	<b>20,000</b>	<b>3.43%</b>

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

**DOWNTOWN IMPROVEMENT AREA**

EXPENDITURES	Operating Budget				Capital Budget				Total Operating and Capital Budget			
	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE
D.I.A.	73,500	66,000	(7,500)	-10.20%	0	0	0	0.00%	73,500	66,000	(7,500)	-10.20%
<b>Total Expenditures</b>	<b>73,500</b>	<b>66,000</b>	<b>(7,500)</b>	<b>-10.20%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>73,500</b>	<b>66,000</b>	<b>(7,500)</b>	<b>-10.20%</b>

  

REVENUE	Operating Budget				Capital Budget				Total Operating and Capital Budget			
	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE	2022	2023	VARIANCE	% CHANGE
Other Revenues	(26,400)	(17,400)	9,000	-34.09%	0	0	0	0.00%	(26,400)	(17,400)	9,000	-34.09%
<b>Total Revenue</b>	<b>(26,400)</b>	<b>(17,400)</b>	<b>9,000</b>	<b>-34.09%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>(26,400)</b>	<b>(17,400)</b>	<b>9,000</b>	<b>-34.09%</b>
<b>TOTAL DIA TAX LEVY</b>	<b>47,100</b>	<b>48,600</b>	<b>1,500</b>	<b>3.18%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>47,100</b>	<b>48,600</b>	<b>1,500</b>	<b>3.18%</b>

**DIA TAX LEVY**

Taxable Assessment	20,216,993	
2023 tax rate	0.00240392	48,600.00
2022 tax rate	0.00231347	47,114.28

**SCHEDULE 'B' TO BYLAW #3263-23**

**1. DETAILS OF 2023 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>	0.00978715	0.00380183	0.00153000	0.01511898
<b>Multi-Residential</b>	0.01302572	0.00505986	0.00153000	0.01961558
-New - Multi-Residential	0.00978715	0.00380183	0.00153000	0.01511898
<b>Commercial:</b>				
-Occupied	0.01269296	0.00493059	0.00880000	0.02642355
-Unoccupied	0.01269296	0.00493059	0.00880000	0.02642355
-Vacant	0.01269296	0.00493059	0.00880000	0.02642355
-PIL	0.01269296	0.00493059	0.01250000	0.03012356
<b>Shopping Center:</b>				
-Occupied	0.01269296	0.00493059	0.00880000	0.02642355
-Unoccupied	0.01269296	0.00493059	0.00880000	0.02642355
<b>Parking Lot</b>	0.01269296	0.00493059	0.00880000	0.02642355
<b>Industrial:</b>				
-Occupied	0.01792027	0.00696115	0.00880000	0.03368142
-Unoccupied	0.01792027	0.00696115	0.00880000	0.03368142
-Vacant	0.01792027	0.00696115	0.00880000	0.03368142
-PIL	0.01792027	0.00696115	0.01250000	0.03738142
<b>Large Industrial:</b>				
-Occupied	0.01792027	0.00696115	0.00880000	0.03368142
-Unoccupied	0.01792027	0.00696115	0.00880000	0.03368142
-PIL	0.01792027	0.00696115	0.01250000	0.03738142
<b>Pipelines</b>	0.00887546	0.00344768	0.00880000	0.02112314
-PIL	0.00887546	0.00344768	0.00980000	0.02212314
<b>Farmlands</b>	0.00213360	0.00082880	0.00038250	0.00334490
<b>Managed Forests</b>	0.00244679	0.00095046	0.00038250	0.00377975
<b>D.I.A.</b>	0.00240392			