

**THE CORPORATION OF THE TOWN OF HANOVER**

**BY-LAW NO. 3306-24**

**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 2024.

**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 sums be raised by means of taxation for the year 2024.

Town of Hanover (Schedule 'A' attached)	\$9,102,400.00
Downtown Improvement Area	\$50,000.00
County of Grey	\$3,522,580.00
Education	\$2,175,852.00
<b>TOTAL ESTIMATES</b>	<b>\$14,850,832.00</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 December 12, 2023.

<u>CLASS OF ASSESSMENT</u>	<u>ASSESSMENT</u>
<b>Residential</b>	\$628,777,892
<b>Multi-Residential</b>	\$53,165,100
New Multi-Residential	\$4,839,000
<b>Commercial/Shopping Centre</b>	
Occupied	\$111,892,909
Unoccupied/Excess Land	\$489,025
Vacant Land	\$3,101,400
Parking Lot	\$87,000
<b>Industrial</b>	
Occupied	\$9,918,074
Unoccupied/Excess Land	\$26,700
Vacant Land	\$368,000
<b>Pipelines</b>	\$2,795,000
<b>Farmlands</b>	\$3,132,600
<b>Managed Forests</b>	0
<b>TOTAL ASSESSMENT</b>	<b>818,592,700</b>
<b>Downtown Improvement Area</b>	<b>20,274,559</b>

**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 12, 2023 for taxation in the year 2024;
  - a. applicable tax ratios as set by the County of Grey By-law Number 5179-24.
  - b. applicable County tax rates as set by County of Grey By-law Number 5179-24.
  - c. applicable education tax rates for residential and business property classes for 2024 per Ministry of Finance Letter dated January 19, 2024.
  - d. and local tax rates as set out in this by-law.

2. **THAT** the summary of tax rates for 2024, 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)	\$9,102,400.00
Downtown Improvement Area	\$50,000.00
County of Grey	\$3,522,580.00
Education	\$2,175,852.00
<b>TOTAL ESTIMATES</b>	<b>\$14,850,832.00</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>	0.01045660
<b>Multi-Residential</b>	0.01276333
New Multi-Residential	0.01045660
<b>Commercial</b>	
Occupied	0.01356116
Unoccupied	0.01356116
Vacant	0.01356116
<b>Shopping Centre</b>	
Occupied	0.01356116
Unoccupied	0.01356116
<b>Parking Lot</b>	0.01356116
<b>Industrial</b>	
Occupied	0.01914603
Unoccupied	0.01914603
Vacant	0.01914603
<b>Large Industrial</b>	
- Occupied	0.01914603
- Unoccupied	0.01914603
<b>Pipelines</b>	0.00948255
<b>Farmlands</b>	0.00227954
<b>Managed Forests</b>	0.00261415
<b>D.I.A.</b>	0.00246614

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, 2024; and the balance of the final levy shall become due and payable on the 29<sup>th</sup> day of November, 2024 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 30<sup>th</sup> day of August, 2024; and the balance of the final levy shall become due and payable on the 29<sup>th</sup> day of November, 2024; 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, 2024.
  - 7. On all taxes in default on January 1st, 2025, 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 17<sup>th</sup> day of June, 2024.

  
Susan Paterson, Mayor

  
Vicki McDonald, Clerk

**2023 AND 2024 OPERATING AND CAPITAL BUDGET ANALYSIS**

**Schedule A to By-Law #3306-24**

**at June 17, 2024**

**TAX LEVY ANALYSIS:**

NET DEPARTMENT	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2023	2024	VARIANCE	% CHANGE	2023	2024	VARIANCE	% CHANGE	2023	2024	VARIANCE	% CHANGE
Unallocated Revenues/Taxes	(2,778,100)	(3,118,300)	(340,200)	12.25%	(1,117,200)	(1,022,200)	95,000	0.00%	(3,895,300)	(4,140,500)	(245,200)	6.29%
General Government	1,858,100	2,102,000	243,900	13.13%	0	0	0		1,858,100	2,102,000	243,900	13.13%
Protection to Persons & Property	4,339,800	4,774,300	434,500	10.01%	0	0	0		4,339,800	4,774,300	434,500	10.01%
Transportation	1,383,300	1,475,700	92,400	6.68%	913,500	930,700	17,200	1.88%	2,296,800	2,406,400	109,600	4.77%
Garbage Collection / Recycling	343,400	338,000	(5,400)	-1.57%	0	0	0	0.00%	343,400	338,000	(5,400)	-1.57%
Health Services	81,200	23,600	(57,600)	-70.94%	0	0	0	0.00%	81,200	23,600	(57,600)	-70.94%
Recreation & Culture	2,847,300	3,003,600	156,300	5.49%	203,700	91,500	(112,200)	-55.08%	3,051,000	3,095,100	44,100	1.45%
Planning & Development	339,300	503,500	164,200	48.39%	0	0	0		339,300	503,500	164,200	48.39%
<b>Expenditures Less Revenues</b>	<b>8,414,300</b>	<b>9,102,400</b>	<b>688,100</b>	<b>8.18%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>8,414,300</b>	<b>9,102,400</b>	<b>688,100</b>	<b>8.18%</b>
<b>NET TAX LEVY</b>	<b>8,414,300</b>	<b>9,102,400</b>	<b>688,100</b>	<b>8.18%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>8,414,300</b>	<b>9,102,400</b>	<b>688,100</b>	<b>8.18%</b>

NET LEVY

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

DEPARTMENT EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2023	2024	VARIANCE	% CHANGE	2023	2024	VARIANCE	% CHANGE	2023	2024	VARIANCE	% CHANGE
Landfill (Hanover / Brockton)	1,163,200	1,237,400	74,200	6.38%	0	0	0	0.00%	1,163,200	1,237,400	74,200	6.38%
Waterworks	1,493,300	1,689,000	195,700	13.11%	1,152,600	2,258,500	1,105,900	95.95%	2,645,900	3,947,500	1,301,600	49.19%
Sanitary Sewer System	1,774,700	1,603,900	(170,800)	-9.62%	863,400	1,035,400	172,000	19.92%	2,638,100	2,639,300	1,200	0.05%
<b>Total Expenditures</b>	<b>4,431,200</b>	<b>4,530,300</b>	<b>99,100</b>	<b>2.24%</b>	<b>2,016,000</b>	<b>3,293,900</b>	<b>1,277,900</b>	<b>63.39%</b>	<b>6,447,200</b>	<b>7,824,200</b>	<b>1,377,000</b>	<b>21.36%</b>

DEPARTMENT REVENUES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2023	2024	VARIANCE	% CHANGE	2023	2024	VARIANCE	% CHANGE	2023	2024	VARIANCE	% CHANGE
Landfill (Hanover/Brockton)	(1,163,200)	(1,237,400)	(74,200)	6.38%	0	0	0	0.00%	(1,163,200)	(1,237,400)	(74,200)	6.38%
Waterworks	(1,493,300)	(1,689,000)	(195,700)	13.11%	(1,152,600)	(2,258,500)	(1,105,900)	0.00%	(2,645,900)	(3,947,500)	(1,301,600)	49.19%
Sanitary Sewer System	(1,774,700)	(1,603,900)	170,800	-9.62%	(863,400)	(1,035,400)	(172,000)	0.00%	(2,638,100)	(2,639,300)	(1,200)	0.05%
<b>Total Revenue</b>	<b>(4,431,200)</b>	<b>(4,530,300)</b>	<b>(99,100)</b>	<b>2.24%</b>	<b>(2,016,000)</b>	<b>(3,293,900)</b>	<b>(1,277,900)</b>	<b>63.39%</b>	<b>(6,447,200)</b>	<b>(7,824,200)</b>	<b>(1,377,000)</b>	<b>21.36%</b>

**LIBRARY AND DOWNTOWN IMPROVEMENT AREA  
2023 AND 2024 OPERATING AND CAPITAL BUDGET ANALYSIS  
Schedule A to By-Law #3306-24**

**HANOVER PUBLIC LIBRARY**

EXPENDITURES:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2023	2024	VARIANCE	% CHANGE	2023	2024	VARIANCE	% CHANGE	2023	2024	VARIANCE	% CHANGE
Library	616,300	676,900	60,600	9.83%	45,400	45,700	300	100.00%	661,700	722,600	60,900	9.20%
<b>Total Expenditures</b>	<b>616,300</b>	<b>676,900</b>	<b>60,600</b>	<b>9.83%</b>	<b>45,400</b>	<b>45,700</b>	<b>300</b>	<b>100.00%</b>	<b>661,700</b>	<b>722,600</b>	<b>60,900</b>	<b>9.20%</b>
REVENUE:	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
Other Revenues	(58,000)	(85,800)	(27,800)	47.93%	0	0	0	0.00%	(58,000)	(85,800)	(27,800)	47.93%
<b>Total Revenue</b>	<b>(58,000)</b>	<b>(85,800)</b>	<b>(27,800)</b>	<b>47.93%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>(58,000)</b>	<b>(85,800)</b>	<b>(27,800)</b>	<b>47.93%</b>
<b>TOTAL LEVY(FROM TOWN)</b>	<b>558,300</b>	<b>591,100</b>	<b>32,800</b>	<b>5.87%</b>	<b>45,400</b>	<b>45,700</b>	<b>300</b>	<b>100.00%</b>	<b>603,700</b>	<b>636,800</b>	<b>33,100</b>	<b>5.48%</b>

LIBRARY NET TAX LEVY (FROM TOWN)

**DOWNTOWN IMPROVEMENT AREA**

EXPENDITURES	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
	2023	2024	VARIANCE	% CHANGE	2023	2024	VARIANCE	% CHANGE	2023	2024	VARIANCE	% CHANGE
D.I.A.	66,000	64,700	(1,300)	-1.97%	0	0	0	0.00%	66,000	64,700	(1,300)	-1.97%
<b>Total Expenditures</b>	<b>66,000</b>	<b>64,700</b>	<b>(1,300)</b>	<b>-1.97%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>66,000</b>	<b>64,700</b>	<b>(1,300)</b>	<b>-1.97%</b>
REVENUE	----- Operating Budget -----				----- Capital Budget -----				----- Total Operating and Capital Budget -----			
Other Revenues	(17,400)	(14,700)	2,700	-15.52%	0	0	0	0.00%	(17,400)	(14,700)	2,700	-15.52%
<b>Total Revenue</b>	<b>(17,400)</b>	<b>(14,700)</b>	<b>2,700</b>	<b>-15.52%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>(17,400)</b>	<b>(14,700)</b>	<b>2,700</b>	<b>-15.52%</b>
<b>TOTAL DIA TAX LEVY</b>	<b>48,600</b>	<b>50,000</b>	<b>1,400</b>	<b>2.88%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>48,600</b>	<b>50,000</b>	<b>1,400</b>	<b>2.88%</b>

<b>DIA TAX LEVY</b>			
Taxable Assessment	20,274,559		
2024 tax rate	0.00246614	50,000.00	
2023 tax rate	0.00240392	48,600.00	

**2023-2024 OPERATING and CAPITAL BUDGET ANALYSIS**  
**NET LEVY TAX DOLLARS @ June 17, 2024**  
**Schedule A to By-Law #3306-24**

COMMITTEE	2023 OPERATING BUDGET	2023 CAPITAL BUDGET	2023 TOTAL BUDGET	2024 OPERATING BUDGET	2024 CAPITAL BUDGET	2024 TOTAL BUDGET
<b>UNALLOCABLE REVENUES</b>	(\$2,778,100)	(\$1,117,200)	(3,895,300)	(\$3,118,300)	(\$1,022,200)	(4,140,500)
<b>GENERAL GOVERNMENT</b>						
Council	\$394,900	\$0	394,900	\$381,000	\$0	381,000
Municipal Administration	\$1,334,700	\$0	1,334,700	\$1,513,400	\$0	1,513,400
Civic Centre	\$161,800	\$0	161,800	\$232,300	\$0	232,300
140 7th Avenue	(\$33,300)	\$0	(33,300)	(\$24,700)	\$0	(24,700)
<b>Sub-Total</b>	1,858,100	-	1,858,100	2,102,000	-	2,102,000
<b>PROTECTION TO PERSONS &amp; PROPERTY</b>						
Fire	\$744,400	\$0	744,400	\$987,000	\$0	987,000
Emergency Plan	\$6,300	\$0	6,300	\$9,800	\$0	9,800
Hanover Police Service	\$3,171,500	\$0	3,171,500	\$3,537,200	\$0	3,537,200
SVCA	\$135,500	\$0	135,500	\$148,400	\$0	148,400
Building	\$272,500	\$0	272,500	\$82,600	\$0	82,600
Canine Control	\$9,600	\$0	9,600	\$9,300	\$0	9,300
<b>Sub-Total</b>	4,339,800	-	4,339,800	4,774,300	-	4,774,300
<b>TRANSPORTATION</b>						
Roadside Mtce	\$591,100	\$0	591,100	\$617,600	\$0	617,600
Roads-Equip	(\$166,000)	\$92,000	(74,000)	(\$54,400)	\$0	(54,400)
Roads-Admin	\$392,700	\$821,500	1,214,200	\$324,300	\$930,700	1,255,000
Roads-Workshop	\$161,200	\$0	161,200	\$172,300	\$0	172,300
Parking	\$93,000	\$0	93,000	\$101,800	\$0	101,800
Street Lighting	\$119,800	\$0	119,800	\$122,300	\$0	122,300
Saugeen Municipal Airport	\$54,000	\$0	54,000	\$54,000	\$0	54,000
SMART- Disability Transit	\$137,500	\$0	137,500	\$137,800	\$0	137,800
<b>Sub-Total</b>	1,383,300	913,500	2,296,800	1,475,700	930,700	2,406,400
<b>GARBAGE COLL/RECYCLING</b>	\$343,400	\$0	343,400	\$338,000	\$0	338,000
<b>HEALTH SERVICES</b>						
Medical Clinic	\$33,900	\$0	33,900	(\$19,900)	\$0	(19,900)
Cemetery	\$47,300	\$0	47,300	\$43,500	\$0	43,500
<b>Sub-Total</b>	81,200	-	81,200	23,600	-	23,600
<b>RECREATION &amp; CULTURE</b>						
Parks/Outdoor Facilities	\$308,200	\$92,200	400,400	\$433,300	\$91,500	524,800
Aquatic Facility	\$782,800	\$50,000	832,800	\$730,400	\$0	730,400
General Administration	\$250,400	\$0	250,400	\$271,600	\$0	271,600
Programs	\$54,800	\$0	54,800	\$52,600	\$0	52,600
Facilities	\$777,300	\$61,500	838,800	\$806,700	\$0	806,700
Library Services	\$603,700	\$0	603,700	\$636,800	\$0	636,800
Hall/Theatre	\$70,100	\$0	70,100	\$72,200	\$0	72,200
<b>Sub-Total</b>	2,847,300	203,700	3,051,000	3,003,600	91,500	3,095,100
<b>PLANNING &amp; DEVELOPMENT</b>						
Planning & Development	\$4,400	\$0	4,400	\$162,600	\$0	162,600
Economic Development	\$343,600	\$0	343,600	\$347,000	\$0	347,000
Industrial Park	(\$8,700)	\$0	(8,700)	(\$6,100)	\$0	(6,100)
<b>Sub-Total</b>	339,300	-	339,300	503,500	-	503,500
<b>PREV. YR SURPLUS/DEFICIT</b>	-	-	-	-	-	-
<b>TOTAL NET LEVY</b>	8,414,300	-	8,414,300	9,102,400	-	9,102,400

**SCHEDULE 'B' TO BYLAW #3306-24**

**1. DETAILS OF 2024 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>	0.01045660	0.00404219	0.00153000	0.01602879
<b>Multi-Residential</b>	0.01276333	0.00493390	0.00153000	0.01922723
-New - Multi-Residential	0.01045660	0.00404219	0.00153000	0.01602879
<b>Commercial:</b>				
-Occupied	0.01356116	0.00524232	0.00880000	0.02760348
-Unoccupied	0.01356116	0.00524232	0.00880000	0.02760348
-Vacant	0.01356116	0.00524232	0.00880000	0.02760348
-PIL	0.01356116	0.00524232	0.01250000	0.03130348
<b>Shopping Center:</b>				
-Occupied	0.01356116	0.00524232	0.00880000	0.02760348
-Unoccupied	0.01356116	0.00524232	0.00880000	0.02760348
<b>Parking Lot</b>	0.01356116	0.00524232	0.00880000	0.02760348
<b>Industrial:</b>				
-Occupied	0.01914603	0.00740125	0.00880000	0.03534728
-Unoccupied	0.01914603	0.00740125	0.00880000	0.03534728
-Vacant	0.01914603	0.00740125	0.00880000	0.03534728
-PIL	0.01914603	0.00740125	0.01250000	0.03904728
<b>Large Industrial:</b>				
-Occupied	0.01914603	0.00740125	0.00880000	0.03534728
-Unoccupied	0.01914603	0.00740125	0.00880000	0.03534728
-PIL	0.01914603	0.00740125	0.01250000	0.03904728
<b>Pipelines</b>	0.00948255	0.00366565	0.00880000	0.02194820
-PIL	0.00948255	0.00366565	0.00980000	0.02294820
<b>Farmlands</b>	0.00227954	0.00088120	0.00038250	0.00354324
<b>Managed Forests</b>	0.00261415	0.00101055	0.00038250	0.00400720
<b>D.I.A.</b>	0.00246614			