

## COUNTY OF ELGIN

### By-Law No. 22-15

**" BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF THE 2022 BUDGET OF THE CORPORATION OF THE COUNTY OF ELGIN AND TO ESTABLISH THE 2022 TAX RATIOS, AND 2022 TAX RATES FOR THE SAID CORPORATION OF THE COUNTY OF ELGIN AND ITS CONSTITUENT LOWER-TIER MUNICIPALITIES"**

WHEREAS, for purposes of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, (hereinafter "Act"), the Corporation of the County of Elgin is an upper-tier municipality; and,

WHEREAS Section 289 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, (hereinafter "Act") provides that the Council of each upper-tier municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the upper-tier municipality; and,

WHEREAS Section 308(5) of the Act provides that the Council of an upper-tier municipality shall in each year establish tax ratios for that year for the upper-tier municipality and its lower-tier municipalities; and,

WHEREAS Section 308(7) of the Act provides that the Council of each upper-tier municipality shall in each year establish, for each property class, a single tax ratio for the upper-tier municipality and its lower-tier municipalities; and,

WHEREAS Section 308(15) through Section 308(18) of the Act provides that the Council of each municipality may in each year opt to have certain optional property classes apply within the County; and,

WHEREAS Section 308.1(5) of the Act provides that an upper-tier municipality that intends to apply a tax ratio of less than 0.25 to the farm property class for a tax year shall pass a by-law in the year to establish the tax ratio for that year for the farm property class.

WHEREAS Section 22 of Regulation 282/98 made under the Assessment Act, R.S.O. 1990, c. A.31, as amended, has given municipalities the option to reduce the property tax rate on qualifying value-added activities that occur on farms as part of the farming business to 75 per cent lower than the industrial or commercial tax rates that would otherwise apply; and,

WHEREAS the local municipally owned landfill sites in the Municipalities of Dutton Dunwich and West Elgin have not previously pay property tax in respect of those properties to the Corporation of the County of Elgin, as their associated upper-tier municipality, and, further thereto, the landfill tax ratio, if applied, would unfairly penalize the said local municipalities; and,

WHEREAS, notwithstanding that set forth immediately above, it is necessary to apply the revenue neutral landfill ratio/tax rate; and,

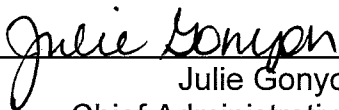
WHEREAS Section 107 (1) of the Act provides that Council may make grants to any person, group or body Council deems in the interest of the municipality.

NOW, THEREFORE, the Municipal Council ("Council") of the Corporation of the County of Elgin enacts as follows:

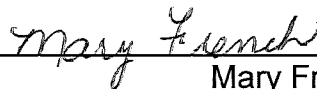
1. THAT the large industrial class be chosen as an optional property class.
2. THAT the optional 75% reduction in the Small-Scale On-Farm Business Sub-Class tax ratio be implemented for the first subclass for the commercial and industrial property classes to a total of \$50,000 per subclass.

3. THAT The Corporation of the Municipality of Dutton Dunwich and The Corporation of the Municipality of West Elgin each receive a grant in an amount that is equal to the full portion of the County property taxes on the landfills that each of these municipalities use for the disposal of waste collected from local residents.
4. THAT the 2022 tax ratios for the Corporation of the County of Elgin as set out on Schedule "A" attached hereto be approved and adopted by Council.
5. THAT the 2022 budget for the Corporation of the County of Elgin as set out on Schedule "B" attached hereto, incorporating estimates for revenue and expenditures, be approved and adopted by Council.
6. THAT the 2022 tax rates for the assessment in each property class for the Corporation of the County of Elgin as set out in Schedule "C" attached hereto be approved and adopted by Council.
7. THAT the 2022 ten-year capital plan for the Corporation of the County of Elgin as set out in Schedule "D" attached hereto be approved and adopted by Council.
8. THAT, for purposes of clarity, all Schedules hereto form part of this By-Law.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 8<sup>TH</sup> DAY OF MARCH 2022.



Julie Gonyou,  
Chief Administrative Officer.



Mary French,  
Warden.

COUNTY OF ELGIN

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2022 SCHEDULE A

Ratios

PROPERTY CLASS	Current	Prior
Residential	1.0000	1.0000
Farmland Awaiting Dev.	0.5000	0.5000
New Multi-Residential	1.0000	1.0000
Multi-Residential	1.9999	1.9999
Commercial - Occupied	1.6376	1.6376
Commercial - Small Value Added Farm	0.4094	0.4094
Commercial - Vacant Land	1.6376	1.6376
Industrial - Occupied	2.2251	2.2251
Industrial - Small Value Added Farm	0.5563	0.5563
Industrial - Vacant Land	2.2251	2.2251
Large Industrial - Occupied	2.8318	2.8318
Large Industrial - Vacant	2.8318	2.8318
Pipelines	1.1446	1.1446
Farm	0.2300	0.2300
Managed Forests	0.2500	0.2500
Landfill	33.402646	33.402646

Schedule B

2022 Operating Budget

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(\$000)	Prior Budget			Current Budget			Better / (Worse)		
	Revenue	Expense	(Net Income) / Cost	Revenue	Expense	(Net Income) / Cost	Revenue	Expense	(Net Income) / Cost
ADMINISTRATIVE SERVICES	9,650	14,403	4,752	10,892	15,823	4,932	1,241	(1,421)	(179)
CORPORATE	42,806	7,800	(35,005)	43,300	7,303	(35,997)	495	497	992
CULTURAL SERVICES	232	3,824	3,593	224	3,700	3,475	(7)	124	117
ECONOMIC DEVELOPMENT	147	941	794	58	928	870	(89)	13	(76)
EMERGENCY SERVICES	7	180	173	260	458	198	253	(278)	(25)
ENGINEERING SERVICES	5,579	13,622	8,042	4,108	13,770	9,662	(1,471)	(149)	(1,620)
FACILITIES	1,561	3,054	1,494	733	3,125	2,392	(827)	(70)	(898)
FINANCIAL SERVICES	-	721	721	-	792	792	-	(71)	(71)
HOMES FOR SENIORS SERVICES	25,515	28,905	3,391	22,014	25,548	3,534	(3,501)	3,357	(144)
HUMAN RESOURCES	45	752	707	45	745	700	-	7	7
INFORMATION TECHNOLOGIES	75	1,329	1,254	202	2,056	1,854	126	(727)	(601)
PLANNING	272	539	267	181	485	304	(91)	54	(37)
PROVINCIAL OFFENSES & COLLECTIONS	2,293	2,158	(136)	2,301	2,169	(132)	8	(11)	(4)
Total Regular Operating Net Income Budget	88,182	78,229	(9,953)	84,318	76,903	(7,415)	(3,864)	1,325	(2,538)

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SCHEDULE C

Tax Rates

Calculated Rates	Prior Year	Tax Rate	Increase
Residential	0.624937%	0.635435%	1.6799%
Farmland Awaiting Dev.	0.312469%	0.317718%	1.6798%
New Multi-Residential	0.624937%	0.635435%	1.6799%
Multi-Residential	1.249812%	1.270807%	1.6799%
Commercial - Occupied	1.023397%	1.040589%	1.6799%
Commercial - Small Value Added Farm (1st Subclass)	0.255849%	0.260147%	1.6800%
Commercial - Vacant Land	1.023397%	1.040589%	1.6799%
Industrial - Occupied	1.390547%	1.413907%	1.6799%
Industrial - Small Value Added Farm (1st Subclass)	0.347652%	0.353493%	1.6800%
Industrial - Vacant Land	1.390547%	1.413907%	1.6799%
Large Industrial - Occupied	1.769697%	1.799426%	1.6799%
Large Industrial - Vacant	1.769697%	1.799426%	1.6799%
Pipelines	0.715303%	0.727319%	1.6799%
Farm	0.143736%	0.146151%	1.6803%
Managed Forests	0.156234%	0.158859%	1.6801%
LandFill	20.874557%	21.225225%	1.6799%

**Schedule D**

**2022 Capital Budget**

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(\$000)	Prior Budget	Current Budget	Better / (Worse)
	Budget	Budget	Budget
ADMINISTRATIVE SERVICES	639	651	(12)
CORPORATE	108	465	(357)
CULTURAL SERVICES	380	387	(7)
ECONOMIC DEVELOPMENT		40	(40)
EMERGENCY SERVICES	38	77	(39)
ENGINEERING SERVICES	22,806	15,148	7,658
FACILITIES	6,161	1,386	4,775
HOMES FOR SENIORS SERVICES	272	182	89
INFORMATION TECHNOLOGIES	705	532	174
PLANNING	10	-	10
<b>Total Regular Operating Net Income Budget</b>	<b>31,118</b>	<b>18,866</b>	<b>12,252</b>