

The Corporation of the Municipality of West Perth**By-Law Number 056-2011****A by-law to Set the 2011 Tax Rates and to Levy Taxes
for the Year 2011.**

Whereas Section 290 of The Municipal Act, 2001, S.O. 2001,c.25, as amended states that a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the upper-tier municipality falling due within the year, amounts required to be raised for sinking funds, and amounts required for any board, commission or other body and;

And Whereas the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, Ch.A.31, as amended and Regulations thereto;

And Whereas it is necessary for the Council of the Corporation of the Municipality of West Perth, pursuant to the Municipal Act to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Municipality of West Perth the sums set forth for various purposes in Schedule "A" hereto attached for the current year;

And Whereas pursuant to the Corporation of the County of Perth By-law Number 3240, and By-law Number 3241, the Corporation of the County of Perth passed two By-laws to adopt the 2011 estimates and to establish the general county requisition for the year 2011 and to establish tax ratios for the year 2011;

And Whereas pursuant to O. Reg 400/98 of the Education Act as amended, the education tax rates are established, and the Council of the Corporation of the Municipality of West Perth will levy the prescribed tax rates on the assessment for school purposes;

And Whereas an interim levy was made before the adoption of the estimates for the current year;

Now Therefore, the Council of the Corporation of the Municipality of West Perth enacts as follows:

For the year 2011, the Corporation of the Municipality of West Perth shall levy the rates of taxation per current value assessment for general purposes as set out in Schedule "A" attached to this By-law.

The estimates for the current year are as set forth in Schedule "B", the Budget Summary and Schedule "C: Cash Flow Budget attached to this By-law.

The levy provided for in Schedule "A" attached to this By-law shall be

reduced by the amount of the interim levy for 2011.

For payments-in-lieu of taxes due the Corporation of the Municipality of West Perth, the actual amount due to the Corporation shall be based on the assessment roll and the tax rate for the year 2011.

For the railway rights of way taxes due to the Corporation of the Municipality of West Perth in accordance with the Regulations as established by the Ministry of Finance, the actual amount due to the Corporation of the Municipality of West Perth shall be based on the assessment roll and the tax rates for the year 2011.

In addition to the rates and taxes authorized to be levied, all other municipal local or direct taxes, rates and charges, the collection of which is the responsibility of the municipality or any of its officers to be levied and collected in the manner directed and authorized by the provisions of any general or special act or by-law of the municipality, the following fees be added to the Collector's Roll:

- Tile Drainage Debentures
- Municipal Drainage Debentures
- Municipal Drainage Works
- Street Lights
- Ontario Home Renewal Plan
- Dog Licencing Fees
- Tipping fees
- Road Department costs and sales
- Planning fees, legal, Council, etc.

The taxes shall be payable in an interim instalment due February 28 and May 31, 2011. The final instalment shall be due August 31 and November 30, 2011.

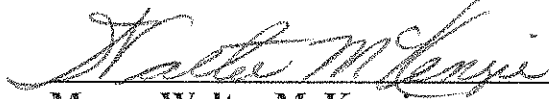
That the Tax Collector shall proceed to collect all taxes unpaid after the due date, together with a penalty of 1 1/4% on the first day of default and 1 1/4% on the first day of each month thereafter under the end of the year 2011, after which time, interest at the rate of 1 1/4% per month or part thereof or such other rate that may be set by by-law shall be added to all unpaid taxes.

If any section or portion of this By-law and of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the Municipality of West Perth that all remaining sections and portions of this By-law and of Schedule "A" continue in force and effect.

Schedule "A", Schedule "B", and Schedule "C" attached hereto shall be and

form a part of this By-law.

Read a first and second time this 13th, day of June 2011.



Mayor Walter McKenzie



Deputy Clerk Will Jaques

Read a third and final time and finally passed this 13th, day of June 2011.



Mayor Walter McKenzie



Deputy Clerk Will Jaques

**Municipality of West Perth
2011 Tax Rates**

Schedule 'A'

	General	St Lights	Total Local	County	Education	Total Tax Rate
Rural						
Res/Farm	0.00557153		0.00557153	0.00273390	0.00231000	0.01061543
Multi-Residential	0.01198157		0.01198157	0.00587925	0.00231000	0.02017082
Commercial Occupied	0.00694714		0.00694714	0.00340890	0.01330000	0.02365604
Commercial Vacant Units	0.00486300		0.00486300	0.00238623	0.00931000	0.01655923
Commercial Vacant Lands	0.00486300		0.00486300	0.00238623	0.00931000	0.01655923
Commercial-New Construction	0.00694714		0.00694714	0.00340890	0.01330000	0.02365604
Industrial Occupied	0.01097145		0.01097145	0.00538360	0.01930000	0.03565505
Industrial Vacant Units	0.00713144		0.00713144	0.00349934	0.01254500	0.02317578
Industrial Vacant Lands	0.00713144		0.00713144	0.00349934	0.01254500	0.02317578
Industrial-New Construction	0.01097145		0.01097145	0.00538360	0.01330000	0.02965505
Pipeline	0.00913229		0.00913229	0.00448114	0.01604600	0.02965943
Farmlands	0.00139288		0.00139288	0.00068348	0.00057750	0.00265386
Managed Forests	0.00139288		0.00139288	0.00068348	0.00057750	0.00265386
Urban						
Res/Farm	0.00557153	0.00024043	0.00581196	0.00273390	0.00231000	0.01085586
Multi-Residential	0.01198157	0.00051705	0.01249861	0.00587925	0.00231000	0.02068786
Commercial Occupied	0.00694714	0.00029979	0.00724693	0.00340890	0.01330000	0.02395583
Commercial Vacant Units	0.00486300	0.00020986	0.00507285	0.00238623	0.00931000	0.01676908
Commercial Vacant Lands	0.00486300	0.00020986	0.00507285	0.00238623	0.00931000	0.01676908
Commercial-New Construction	0.00694714	0.00029979	0.00724693	0.00340890	0.01330000	0.02395583
Industrial Occupied	0.01097145	0.00047346	0.01144491	0.00538360	0.01930000	0.03612851
Industrial Vacant Units	0.00713144	0.00030775	0.00743919	0.00349934	0.01254500	0.02348353
Industrial Vacant Lands	0.00713144	0.00030775	0.00743919	0.00349934	0.01254500	0.02348353
Industrial-New Construction	0.01097145	0.00047346	0.01144491	0.00538360	0.01330000	0.03012851
Pipeline	0.00913229	0.00039409	0.00952638	0.00448114	0.01604600	0.03005352
Farmlands	0.00139288	0.00006011	0.00145299	0.00068348	0.00057750	0.00271397
Managed Forests	0.00139288	0.00006011	0.00145299	0.00068348	0.00057750	0.00271397
Residential - Education Only					0.00231000	0.00231000

**Municipality of West Perth
Budget Summary
Projected for the Year Ended December 31, 2011**

Statement of Operations

Revenues:

Taxation	\$ 4,923,996
Fees and user charges	3,594,236
Other - interest, licenses and donations	194,647
Government Grants	6,968,730
Other - Municipal enterprises	130,000

Total Revenue	<u>\$ 15,811,609</u>
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Expenses:

General Government	1,066,530
Protection	2,577,785
Transportation	4,088,073
Environment	2,594,937
Health Services	7,210
Social and Family	-
Recreation and cultural	1,105,107
Planning and development	293,035

Total Expenses	<u>11,732,677</u>	<u>11,732,677</u>
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Excess Revenues over Expenses Before Other	4,078,932
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Other Revenue (Capital)

Government transfers related to TCA
Developer contributions related to TCA

Excess of Revenue over Expenses (Schedule 2)	<u>(4,078,932)</u>
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Accumulated Surplus, Beginning of Year	81,836,758
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Accumulated Surplus, End of Year.	<u><u>81,836,758</u></u>
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**Municipality of West Perth
Capital Budget
projected for the year ended December 31, 2011**

Acquisition of Capital Assets		
General Government	11,500	
Protection	41,000	
Transportation	3,192,900	
Environment	7,020,700	
Health Services		
Social and Family		
Recreation and cultural	103,000	
Planning and development		
Total Capital Assets		10,369,100
		(2,940,787)
Less: amortization		(2,940,787)
Less: Gain on sale of capital assets		(1,700,000)
Less: Debenture and serial debt issued		347,986
Plus: Debt payments		
Increase in reserves and reserve funds for the year		
Less: Decrease in reserves and reserve funds for the year to finance capital assets/deficits	(1,997,367)	<u>(1,997,367)</u>
Amount required for capital and reserves (Excess of Revenue over Expenses to Sch 1)		<u><u>4,078,932</u></u>

	2011	2010	2010	2009
REVENUE:	Budget	Actual	Budget	Actual
Grants	3,165,700	3,124,100	3,124,100	3,141,934
General Government	269,800	345,172	289,800	297,415
Fire Area	23,000	13,501	20,000	9,974
Protective Inspection	122,500	151,799	117,535	139,864
Animal Control	14,000	14,990	15,000	15,157
Roads	1,066,556	1,800,812	1,641,136	688,141
Gravel Pit Operations	17,200	7,200	17,200	27,200
Arena	334,200	335,821	334,900	335,316
Parks	19,000	16,517	9,000	13,478
Pool	56,300	123,070	54,750	200,428
Library	45,027	54,007	32,558	39,056
Tourism, Communities in Bloom	3,000	3,446	3,000	3,152
Planning	8,100	8,015	8,400	10,680
Municipal Drains	22,000	21,098	20,000	21,600
Tile Drainage	-	100	-	200
Conservation Lands	2,724	2,724	2,500	2,594
	<u>5,169,107</u>	<u>6,022,372</u>	<u>5,689,879</u>	<u>4,946,189</u>

	2011 Budget	2010 Actual	2010 Budget	2009 Actual
EXPENDITURES:				
Council	156,820	144,080	156,820	147,184
General Government	699,303	649,591	686,175	645,865
Capital	44,500	40,194	56,000	96,069
Hall Properties	160,600	118,858	121,350	107,104
Fire Area	571,198	542,960	556,752	501,491
Fire Hydrant	30,000	53,600	53,600	53,600
Conservation Authorities	166,408	149,772	150,562	149,355
Protective Inspection	154,675	178,886	148,120	164,366
Animal Control	4,350	2,720	4,350	2,034
Emergency Mgt, Health & Safe	3,600	2,351	3,600	1,670
Roads	5,123,487	5,970,159	5,855,818	4,767,907
Gravel Pit Operations	17,200	52,534	17,200	27,200
Mobility Bus	12,000	12,000	12,000	11,730
Park Development	900	1,289	900	73,198
Arena	435,127	408,297	422,800	411,262
Recreation	65,000	77,975	65,852	36,808
Parks, Ballparks	157,207	146,372	138,907	124,367
Pool	79,304	142,520	74,200	227,957
Library	255,250	258,341	236,892	238,856
Donations	111,650	77,450	77,650	94,950
Awards	800	1,053	800	184
Tourism, & Economic Dev	53,750	54,222	64,380	30,530
Industrial Development	2,200	(32,224)	-	6,238
LACAC	3,560	2,022	3,560	-
Planning	24,125	29,247	40,925	22,162
Municipal Drains	44,700	42,332	40,700	43,929
Conservation Authority Lands	2,724	2,724	2,500	2,594
Environment Committee	15,050	15,200	15,200	14,900
	<u>8,395,488</u>	<u>9,144,525</u>	<u>9,007,613</u>	<u>8,003,510</u>
Plus Surplus	0	225,060	225,060	112,442
To be raised from taxation	3,226,381	3,162,602	3,092,674	3,149,939

SPECIAL AREA RATES

	2011 Budget	2010 Actual	2010 Budget	2009 Actual
Policing	<u>1,132,652</u>	<u>1,067,284</u>	<u>1,067,283</u>	<u>1,048,256</u>
Street Lights				
Mitchell	90,000	78,000	78,000	73,500
Cromarty	2,300	2,300	2,300	2,020
Dublin	12,500	8,000	8,000	7,700
Brodhagen	4,680	4,200	4,200	4,000
Fullarton	2,000	1,800	1,800	1,600
Monkton	4,500	4,400	4,400	4,100
St. Columban	2,700	2,500	2,500	2,020
Staffa	2,500	2,500	2,500	2,500
Ritz Villa	266	242	250	221
Fischer Road	750	700	700	700
Russeldale	1,200	900	900	900
Frank St.	750	700	700	650
	<u>124,146</u>	<u>106,242</u>	<u>106,250</u>	<u>99,911</u>
Solid Waste				
	<u>474,963</u>	<u>476,780</u>	<u>476,780</u>	<u>374,335</u>
Total Special Area Rates	<u>1,731,761</u>	<u>1,650,306</u>	<u>1,650,313</u>	<u>1,522,502</u>