

The Corporation of the Municipality of West Perth

By-law 54-2019

Being a By-law to amend Schedule "A" of By-law #47-2019, being a by-law set the 2019 tax rates, adopt estimates and to levy taxes for the Year 2019.

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

Whereas By-law 47-2019 was approved by the Council of the Corporation of the Municipality of West Perth on May 21, 2019; and

Whereas the Municipality of West Perth deems it desirable to amend Schedule "A" of By-law 47-2019;

Now therefore be it resolved that the Council of the Corporation of the Municipality of West Perth enacts as follows:

1. That Schedule "A" to By-law 47-2019 be repealed and replaced with Schedule "A" attached to By-law 54-2019.
2. That all other provisions of By-law 47-2019 remain in force and effect.
3. This By-law shall come into full force and effect on the date of its passing.

Read a first and second time this 2nd day of July, 2019.

Read a third and final time and finally passed this 2nd day of July, 2019.

Mayor Walter McKenzie

Clerk Carla Preston

**Municipality of West Perth
2019 Tax Rates**

Schedule 'A'
General

Commercial - PIL	CF	0.00711345
Commercial - PIL General	CG	0.00711345
Commercial Taxable Full	CT	0.00711345
Commercial Vacant Unit	CU	0.00711345
Commercial Vacant Land	CX	0.00711345
Commercial - PIL Vacant Land	CZ	0.00711345
Exempt	E	0.00000000
Farmland Taxable Full	FT	0.00142623
Landfill Payment In Lieu	HF	0.00716779
Industrial - PIL	IF	0.01123411
Industrial - PIL shared	IH	0.01123411
Industrial Taxable Full	IT	0.01123411
Industrial Vacant Unit	IU	0.01123411
Industrial Vacant Land	IX	0.01123411
Industrial New Construction	JT	0.01123411
Large Industrial New Constr	KT	0.01123411
Large Industrial Taxable Full	LT	0.01123411
Large Industrial Vacant Land	LU	0.01123411
Multi-Residential Taxable Full	MT	0.00841546
Pipeline	PT	0.00935092
Residential - Education	RD	0.00000000
Residential Taxable Full	RT	0.00570491
Managed Forest Taxable Full	TT	0.00142623
Commercial New Construction	XT	0.00711345
Comm New Const Vacant	XU	0.00711345

Street Light Special Area Rate

Commercial - PIL	CF	0.00030076
Commercial - PIL General	CG	0.00030076
Commercial Taxable Full	CT	0.00030076
Commercial Vacant Unit	CU	0.00030076
Commercial Vacant Land	CX	0.00030076
Farmland Taxable Full	FT	0.00006030
Landfill - PIL	HF	0.00030306
Industrial - PIL	IF	0.00047499
Industrial Taxable Full	IT	0.00047499
Industrial Vacant Unit	IU	0.00047499
Industrial Vacant Land	IX	0.00047499
Industrial New Construction	JT	0.00047499
Large Industrial Taxable Full	LT	0.00047499
Large Industrial Vacant Land	LU	0.00047499
Multi-Residential Taxable Full	MT	0.00035581
Pipeline	PT	0.00039537
Residential Taxable Full	RT	0.00024121
Commercial New Construction	XT	0.00030076
Comm New Const Vacant	XU	0.00030076

The Corporation of the Municipality of West Perth

By-Law 47-2019

Being a by-law to set the 2019 tax rates, adopt estimates and to levy taxes for the Year 2019.

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

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 rates 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 3713-2019, the Corporation of the County of Perth passed a By-law to establish tax ratios for the year 2019; and

Whereas pursuant to Ontario Regulation 75/15 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; and

Therefore be it resolved that the Council of the Corporation of the Municipality of West Perth enacts as follows:

1. For the year 2019, 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 and hereto shall form an integral part of this By-law.
2. The estimates for the current year are as set forth in Schedule 'B', the Operational and Capital Budget Summary and Schedule 'C' Cash Flow Budget attached to this By-law and hereto shall form an integral part of this By-law.
3. The levy provided for in Schedule 'A' attached to this By-law shall be reduced by the amount of the interim levy for 2019 and hereto shall form an integral part of this By-law.
4. 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 2019.

5. 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 2019.
6. 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:
 - a) Mitchell Business Improvement Area
 - b) Tile Drainage Debentures
 - c) Municipal Drainage Debentures
 - d) Municipal Drainage Works
 - e) Street Lights
 - f) Dog Licencing Fees
 - g) Tipping fees
 - h) Water, wastewater fees
 - i) Road Department costs and sales
 - j) Planning fees, legal, Council, etc.
7. The taxes shall be payable in an interim installment due February 28 and May 31, 2019. The final installment shall be due August 31 and November 30, 2019.
8. 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 until the end of the year 2019, 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.
9. If any section or portion of this By-law and of the Schedules 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.

Read a first and second time this 21st day of May, 2019.

Read a third and final time and finally passed this 21st day of May, 2019.

Mayor Walter McKenzie

Clerk Carla Preston

**Municipality of West Perth
2019 Tax Rates**

Schedule 'A'
General

Commercial - PIL	CF	0.00711741
Commercial - PIL General	CG	0.00711741
Commercial Taxable Full	CT	0.00711741
Commercial Vacant Unit	CU	0.00498219
Commercial Vacant Land	CX	0.00498219
Commercial - PIL Vacant Land	CZ	0.00498219
Exempt	E	0.00000000
Farmland Taxable Full	FT	0.00142702
Landfill Payment In Lieu	HF	0.00717178
Industrial - PIL	IF	0.01124036
Industrial - PIL shared	IH	0.01124036
Industrial Taxable Full	IT	0.01124036
Industrial Vacant Unit	IU	0.00730623
Industrial Vacant Land	IX	0.00730623
Industrial New Construction	JT	0.01124036
Large Industrial New Constr	KT	0.01124036
Large Industrial Taxable Full	LT	0.01124036
Large Industrial Vacant Land	LU	0.00730623
Multi-Residential Taxable Full	MT	0.00842022
Pipeline	PT	0.00935612
Residential - Education	RD	0.00000000
Residential Taxable Full	RT	0.00570808
Managed Forest Taxable Full	TT	0.00142702
Commercial New Construction	XT	0.00711741
Comm New Const Vacant	XU	0.00498219

Street Light Special Area Rate

Commercial - PIL	CF	0.00030114
Commercial - PIL General	CG	0.00030114
Commercial Taxable Full	CT	0.00030114
Commercial Vacant Unit	CU	0.00021080
Commercial Vacant Land	CX	0.00021080
Farmland Taxable Full	FT	0.00006038
Landfill - PIL	HF	0.00030344
Industrial - PIL	IF	0.00047558
Industrial Taxable Full	IT	0.00047558
Industrial Vacant Unit	IU	0.00030913
Industrial Vacant Land	IX	0.00030913
Industrial New Construction	JT	0.00047558
Large Industrial Taxable Full	LT	0.00047558
Large Industrial Vacant Land	LU	0.00030913
Multi-Residential Taxable Full	MT	0.00035626
Pipeline	PT	0.00039586
Residential Taxable Full	RT	0.00024151
Commercial New Construction	XT	0.00030114
Comm New Const Vacant	XU	0.00021080

Municipality of West Perth
Budget Summary
Projected for the 12 Months Ended December 31, 2019

Schedule 'B'

Statement of Operations

Revenues:

Taxation		\$ 8,185,666
Fees and user charges		5,046,962
Other - interest, licenses and donations		398,606
Government Grants		1,623,209
Other - Municipal enterprises		80,000

Total Revenue		\$ 15,334,443
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Expenses:

General Government	1,391,751	
Protection	2,920,780	
Transportation	2,905,369	
Environment	2,613,851	
Health Services	24,820	
Social and Family	-	
Recreation and cultural	1,421,922	
Planning and development	636,072	
Amortization	3,539,811	

Total Expenses	15,454,376	15,454,376
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Excess Revenues over Expenses		(119,933)
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Other Revenue (Capital)

Government transfers related to TCA		1,659,223
Developer contributions related to TCA		-

Excess of Revenue over Expenses (Schedule 2)		(1,665,523)
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(126,233)

Accumulated Surplus, Beginning of Year		8,752,025
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Accumulated Surplus, End of Year.		8,625,792
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Municipality of West Perth
Capital Budget
Projected for the 12 months ended December 31, 2019

Acquisition of Capital Assets		
General Government	-	
Protection	350,311	
Transportation	4,641,378	
Environment	3,650,850	
Health Services		
Social and Family		
Recreation and cultural	555,201	
Planning and development	550,000	
Total Capital Assets	9,747,740	9,747,740
Less: amortization		(3,539,811)
Less: Gain on sale of capital assets		
Less: Debenture and serial debt issued		(550,000)
Plus: Debt payments		-
Increase in reserves and reserve funds for the year	160,278	
Less: Decrease in reserves and reserve funds for the year to finance capital assets/deficits	(4,152,684)	(3,992,406)
Amount required for capital and reserves (Excess of Revenue over Expenses to Sch 1)		1,665,523

	Municipality of West Perth				
Schedule 'C'	2019 Cash Basis Budget				
	2019	2018	2018	2017	2016
REVENUE:	Budget	Actual	Budget	Actual	Actual
Grants	1,413,700	1,640,858	1,762,000	1,927,051	2,263,749
General Government	241,450	365,721	250,150	324,429	324,325
Fire Area	24,576	12,774	8,937	11,400	12,185
Protective Inspection	220,500	251,195	211,500	233,414	235,109
Animal Control	28,500	29,364	28,500	28,822	30,150
Roads	2,879,059	1,225,307	1,826,190	864,586	1,429,995
Gravel Pit Operations	90,000	133,404	90,000	68,433	106,032
Arena	434,200	479,122	514,483	463,010	445,359
Facilities & Recreation	-	101,791	40,000		
Parks	27,200	14,834	37,200	23,621	59,809
Pool	62,300	65,199	64,600	84,526	63,442
Library	35,927	42,106	34,977	36,094	36,354
Tourism, Communities in Bloo	3,000	2,410	3,000	17,392	4,031
Planning	28,411	20,900	7,500	20,900	10,700
Municipal Drains	35,000	38,017	30,000	32,309	30,782
Tile Drainage	-	100	-	100	-
Conservation Lands	6,000	6,000	6,000	6,000	6,147
	5,529,823	4,429,102	4,915,037	4,142,087	5,058,169

Municipality of West Perth

	2019	2018	2018	2017	2016
	Budget	Actual	Budget	Actual	Actual
EXPENDITURES:					
Council	147,127	149,241	149,350	131,889	109,081
General Government	1,047,882	942,737	1,027,673	863,371	789,708
Projects	64,000	54,135	40,804	32,788	43,469
Hall Properties	145,742	104,971	150,711	143,288	138,147
Fire Area	831,722	787,264	756,812	701,759	692,083
Fire Hydrant	30,000	30,000	30,000	30,000	30,000
Conservation Authorities	184,430	172,985	170,688	183,467	194,337
Protective Inspection	237,450	267,733	228,038	248,582	246,854
Animal Control	10,100	2,917	10,100	2,792	6,007
Emergency Mgt, Health & Safety	2,100	285	2,100	1,243	590
Roads	7,290,074	5,872,911	6,412,061	5,144,099	5,925,249
Gravel Pit Operations	90,000	126,204	90,000	68,674	97,960
Mobility Bus	12,000	12,000	12,000	11,999	12,000
Park Development	1,100	796	1,100	953	1,309
Arena	620,342	529,907	558,038	675,396	658,794
Facilities & Recreation	126,256	269,249	265,783		
Recreation	138,000	125,770	133,000	137,184	118,354
Parks, Ballparks	241,790	171,591	200,951	189,856	209,610
Pool	139,743	98,852	94,300	108,526	96,291
Library	301,786	297,128	290,000	282,115	293,849
Recreation & Donations	24,225	12,750	13,900	26,000	66,000
Awards	800	-	800	-	2,180
Tourism, & Economic Dev	13,600	1,544	14,500	24,180	17,317
Industrial Development	-	24,366	12,000	24,051	15,061
Heritage	1,900	1,900	1,900	1,900	3,560
Planning	73,701	52,673	54,233	7,132	4,375
Municipal Drains	70,500	76,405	60,500	65,046	62,041
Conservation Authority Lands	6,000	6,000	6,000	6,000	6,147
Environment, Forestry	16,600	15,600	15,600	12,056	13,450
Cemeteries	1,095				
	11,870,065	10,207,914	10,802,942	9,124,346	9,853,823
Plus Surplus	126,233	148,460	148,460	142,189	241,238

Municipality of West Perth

To be raised from taxation	6,214,009	5,739,445	5,739,445	4,840,070	4,736,006
		188,481			
SPECIAL AREA RATES					
	2019	2018	2018	2017	2016
Policing	Budget	Actual	Budget	Actual	Actual
	1,648,922	1,606,235	1,629,528	1,687,529	1,592,707
Street Lights					
Mitchell	121,000	119,043	119,043	118,446	116,123
Baier Court	1,857	1,857	1,857	1,857	1,821
Cromarty	2,725	2,725	2,725	2,705	2,652
Dublin	15,475	15,475	15,475	15,445	15,142
Brodhagen	5,850	5,850	5,850	5,834	5,720
Fullarton	2,500	2,500	2,500	2,489	2,440
Monkton	5,350	5,350	5,350	5,301	5,197
St. Columban	2,580	1,947	2,580	2,575	3,342
Staffa	2,825	2,825	2,825	2,813	2,758
Ritz Villa					446
Fischer Road	882	882	882	882	865
Russeldale	1,800	1,800	1,800	1,796	1,761
Frank St.	882	882	882	882	865
	163,726	161,136	161,769	161,025	159,132
Solid Waste	201,735	192,400	216,005	283,118	264,931
Total Requisition	8,185,666	7,657,123	7,704,021	6,929,163	6,709,767