

**THE CORPORATION OF THE  
MUNICIPALITY OF ARRAN-ELDERSLIE**

---

**BY-LAW NO. 21-2023**

BEING A BY-LAW TO ASSESS AND LEVY THE RATES REQUIRED  
FOR THE LAWFUL PURPOSES OF  
THE MUNICIPALITY OF ARRAN-ELDERSLIE FOR 2023

WHEREAS the Municipality is required to levy the rates for Municipal, County and School Board purposes for the taxation year 2023; and

WHEREAS the *Municipal Act S.O. 2001, c 25*, as amended, provides that:

- "290. (1) *A local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including,*
- (a) amounts sufficient to pay all debts of the municipality falling due within the year;*
  - (b) amounts required to be raised for sinking funds or retirement funds; and*
  - (c) amounts required for any board, commission or other body.*
- (2) The budget shall,*
- (a) in such detail and form as the Minister may require, set out the estimated revenues, including the amount the municipality intends to raise on all the rateable property in the municipality by its general local municipality levy and on less than all the rateable property in the municipality by a special local municipality levy under section 312, and the estimated expenditures; and*
  - (b) provide that the estimated revenues are equal to the estimated expenditures.*
- (3) In preparing the budget, the local municipality,*
- (a) shall treat any operating surplus of any previous year as revenue that will be available during the current year;*
  - (b) shall provide for any operating deficit of any previous year and for the cost of the collection of taxes and any abatement or discount of taxes;*
  - (c) shall provide for taxes and other revenues that in the opinion of the treasurer are uncollectible and for which provision has not been previously made;*
  - (d) may provide for taxes and other revenues that it is estimated will not be collected during the year; and*
  - (e) may provide for such reserves as the municipality considers necessary."*

"291. (1) *Before adopting all or part of a budget under section 289 or 290, or amending such a budget, a municipality shall give public notice of its intention to adopt or amend the budget at a council meeting specified in the notice."*

"308(5) *An upper-tier municipality shall pass a by-law on or before April 30 in each year to establish the tax ratios for that year for the upper-tier municipality and its lower-tier municipalities."*

"311(10) *In each year, each lower-tier municipality shall levy, in accordance with the upper-tier rating by-law passed for that year, the tax rates specified in the by-law."*

"312(2) *For purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes.*

"355 (1) A local municipality may pass a by-law providing that where, in any year, the total amount of taxes to be imposed on a property would be less than \$50 or such other minimum tax amount specified by the municipality in the by-law, the actual taxes payable shall be an amount not exceeding that minimum tax amount."; and

WHEREAS the Education Act, R.S.O. 1990, Ch. E.2 provides that:

"257.7 (1) Subject to the regulations, the following shall in each year levy and collect the tax rates prescribed under section 257.12 for school purposes on the property indicated:

Every municipality, on residential property and business property in the municipality, including territory without municipal organization that is deemed under section 56 or subsection 58.1 (2) to be attached to the municipality, taxable for school purposes, according to the last returned assessment roll."; and

WHEREAS the sum of \$6,276,927 is required by taxation in the year 2023 for Municipal purposes; and

WHEREAS the Corporation of the County of Bruce did pass By-law Number 2023-015 on the 2nd day of March, 2023 thereby setting the 2023 tax ratios, the general County tax rate for 2023 and the estimated amount to be raised by the Municipality of Arran-Elderslie for the County in the amount of \$3,539,234; and

WHEREAS the sum of \$1,428,285 is required by taxation in the year 2023 for School purposes as set by the Province of Ontario depending on the classification of assessment; and

WHEREAS for the year 2023 the rateable property of the Municipality of Arran-Elderslie according to the last revised assessment roll is \$1,120,321,200.

2023 Assessment and Tax Levy						
Property Class	Class ID	Returned Assessment	County	Education	Municipal	Total
Residential	RT	550,004,984	2,600,072	841,508	4,611,297	8,052,877
Multi-Residential	MT	11,205,735	52,974	17,145	93,950	164,068
Multi-Residential- New	NT	3,221,000	15,227	4,928	27,005	47,160
Commercial	CT	29,553,628	172,277	260,072	305,538	737,887
Commercial - Vacant Land	CX	329,900	1,923	2,903	3,411	8,237
Commercial - Excess Land	CU	208,900	1,218	1,838	2,160	5,216
Industrial	IT	4,580,200	37,842	40,306	67,113	145,261
Industrial - Full	IH	54,000	446	475	791	1,713
Industrial - Vacant Land Share	IJ	6,300	52	55	92	200
Industrial - Vacant Land	IX	93,500	772	823	1,370	2,965
Industrial - Excess Land	IU	103,700	857	913	1,520	3,289
Industrial - Large	LT	4,236,000	34,998	37,277	62,070	134,344
Industrial - Small Scale on Far	I7	24,500	202	54	359	615
Parking Lot	GT	96,300	561	847	996	2,404
Pipeline	PT	2,559,000	12,296	22,519	21,807	56,622
Managed Forests	TT	2,595,100	3,067	993	5,439	9,499
Farmland	FT	511,448,453	604,450	195,629	1,072,009	1,872,088
<b>Total Rateable Assessment</b>		<b>1,120,321,200</b>	<b>3,539,234</b>	<b>1,428,285</b>	<b>6,276,927</b>	<b>11,244,445</b>
Landfill PIL	HF	181,200	1,048	1,595	1,859	4,502
Commercial PIL	CF/CG	3,279,800	19,119	28,862	33,908	81,889
Residential PIL	RF/RG	393,600	1,861	602	3,300	5,763
Exempt Properties	E	44,916,900				
<b>Total Assessment Value</b>		<b>1,169,092,700</b>	<b>3,561,262</b>	<b>1,459,344</b>	<b>6,315,994</b>	<b>11,336,600</b>

NOW THEREFORE THE CORPORATION OF THE MUNICIPALITY OF ARRAN-ELDERSLIE HEREBY ENACTS AS FOLLOWS:

- That the sum of \$6,276,927 shall be raised for the lawful municipal purposes of the Corporation of the Municipality of Arran-Elderslie for the year 2023.
- That the General Municipal Tax Rates for 2023 to be applied to each class of assessment, in accordance with tax ratios established by the County of Bruce as follows:

2023 Tax Rates							
Property Class	Class ID	Tax Ratio	Weighted Assessment	County	Education	Municipal	Total
Residential	RT	1.000000	550,004,984	0.00472736	0.00153000	0.00838410	0.01464146
Multi-Residential	MT	1.000000	11,205,735	0.00472736	0.00153000	0.00838410	0.01464146
Multi-Residential- New	NT	1.000000	3,221,000	0.00472736	0.00153000	0.00838410	0.01464146
Commercial	CT	1.233100	36,442,579	0.00582931	0.00880000	0.01033844	0.02496775
Commercial- Vacant Land	CX	1.233100	406,800	0.00582931	0.00880000	0.01033844	0.02496775
Commercial- Excess Land	CU	1.233100	257,595	0.00582931	0.00880000	0.01033844	0.02496775
Industrial	IT	1.747700	8,004,816	0.00826201	0.00880000	0.01465289	0.03171490
Industrial - Full	IH	1.747700	94,376	0.00826201	0.00880000	0.01465289	0.03171490
Industrial - Vacant Land Sha	IJ	1.747700	11,011	0.00826201	0.00880000	0.01465289	0.03171490
Industrial- Vacant Land	IX	1.747700	163,410	0.00826201	0.00880000	0.01465289	0.03171490
Industrial- Excess Land	IU	1.747700	181,236	0.00826201	0.00880000	0.01465289	0.03171490
Industrial- Large	LT	1.747700	7,403,257	0.00826201	0.00880000	0.01465289	0.03171490
Industrial - Small Scale on Fa	I7	1.747700	42,819	0.00826201	0.00220000	0.01465289	0.02511490
Parking Lot	GT	1.233100	118,748	0.00582931	0.00880000	0.01033844	0.02496775
Pipeline	PT	1.016400	2,600,968	0.00480489	0.00880000	0.00852160	0.02212649
Managed Forests	TT	0.250000	648,775	0.00118184	0.00038250	0.00209603	0.00366037
Farm land	FT	0.250000	127,862,113	0.00118184	0.00038250	0.00209603	0.00366037
			<b>748,670,219</b>				
Landfill PIL	HF	1.223945	221,779	0.00578603	0.00880000	0.01026168	0.02484771
Commercial PIL	CF/CG	1.233100	4,044,321	0.00582931	0.00880000	0.01033844	0.02496775
Residential PIL	RF/RG	1.000000	393,600	0.00472736	0.00153000	0.00838410	0.01464146
			<b>753,329,920</b>				

- That the minimum tax charged shall be \$20.00 and that the difference between the actual tax and the minimum tax shall form part of the general funds of the municipality.
- That the waste collection annual flat rate of \$110.00 per domestic and commercial premise shall be charged as an area rate (not included in the tax rate) under miscellaneous charges on the tax bill.  
  
Commercial premises, excluding home occupations, have the option of purchasing additional two-bag units at a cost of \$110.00 per year for each unit, up to a maximum of five (5) units picked up weekly.  
  
Every domestic and commercial premise in the Municipality shall be charged for collection whether they participate in collection or not.
- That the final taxes less the interim Taxes shall be due and payable in two approximately equal instalments on or before office closing on August 31st, 2023 and on or before office closing on October 31st, 2023.
- A penalty at the rate of 1.25% will be charged on the first day of default and on the first day of each calendar month thereafter in which default continues on all unpaid instalments of taxes until December 31, 2023, after which the interest rates of 1.25% per month for each month or fraction thereof will be added.
- That this by-law shall take effect with final passing.

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READ a FIRST and SECOND time this 27<sup>th</sup> day of March, 2023.

READ a THIRD time and finally passed this 27<sup>th</sup> day of March, 2023.

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Steve Hammell, *Mayor*

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Christine Fraser-McDonald, *Clerk*