



The Corporation of the Municipality of
Central Elgin

BY-LAW 2359

**Being a By-law to provide for the adoption of the tax rates and tax ratios
and to further provide for penalty and interest in default of payment thereof
for the 2019 taxation year.**

WHEREAS Section 290 of the Municipal Act, S.O. 2001, as amended, provides that 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, and;

WHEREAS it is necessary for the Council of the Corporation of the Municipality of Central Elgin, pursuant to Section 312 (2) of the Municipal Act, S.O. 2001, as amended, to levy a separate tax rate on the assessment in each property class in the local municipality rateable for local municipal purposes, and;

WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, Chapter A31, as amended and Regulations thereto, and;

WHEREAS the 2019 general local municipal levy for the Corporation of the Municipality of Central Elgin has been set at \$13,751,752 according to Schedule A to By-Law 2359, 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 Central Elgin hereby enacts as follows:

1. For the year 2019 the Municipality of Central Elgin shall levy upon the Residential Assessment, Commercial Assessment, Industrial Assessment, Large Industrial Assessment, Pipeline Assessment, Farmland Assessment, Farmland Awaiting Development Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general purposes as set out in Schedule "B" attached to this By-law.
2. The Tax Rates for the current year are as set forth in Schedule "B" attached to this By-law.
3. Provision for the calculation, application and collection of 2019 Tax adjustments required under Part IX of the Municipal Act, SO. 2001 for Commercial, Industrial and Multi-residential properties.
4. Schedules "A" and "B" attached hereto shall be and form a part of this By-law.
5. To levy and collect the following special charges for the year 2019:

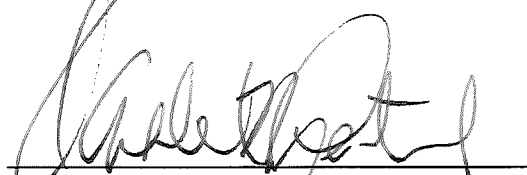
Municipal Drains
Tile Drain Loans
WSIB Default
Drain Repairs Recoverable
Arrears for the Provision of a Utility
Railway Right of Ways (Acreage)
Hydro Corridor (Acreage)
St George Street Sewer Installation
Eastwood Sanitary Project Connection Charge
Barnums Gully Waterline
Paylor Water Service- Dexter Line
Fire Service Calls Recoverable Arrears
Water Arrears collected for the Water department
Webster Street Watermain
Gentry Lane Watermain

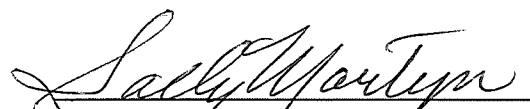
Union Area Watermain
Fruit Ridge Waterline
Sunset Road Waterline
Legislated Property Standard Fees Arrears ie. Weed Cutting/Property Cleanup/Fences
Cash in Lieu of Parking Contributions
Miscellaneous capital drains

6. 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 will be called the final levy.
7. The said final tax levy shall become due and payable in two installments, namely August 15, 2019 and November 15, 2019. Fifty percent of final levy shall become due and payable on the date of the first installment and the balance of the final levy shall become due and payable on the date of the second installment.
8. For payments-in-lieu of taxes due to the Municipality of Central Elgin, the actual amount due to the Municipality of Central Elgin shall be based on the assessment roll and the tax rates for the year 2019.
9. For railway rights of way and electrical corridors taxes due to the Municipality of Central Elgin in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act, S.O. 2001, as amended, the actual amount due to the Municipality of Central shall be based on the assessment roll and the tax rates for the year 2019.
10. Imposition of a penalty for non-payment of taxes on the due date or on any installment, the amount of one and one-quarter percent (1.25%) of the amount due and unpaid on the first day of default, and an additional penalty of one and one-quarter percent (1.25%) interest shall be added on the first day of each calendar month thereafter in which default continues.
11. 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.
12. The treasurer may mail or cause the same to be mailed 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.
13. All taxes must be paid into the Office of the Director of Finance/Treasurer located, located in the Municipality of Central Elgin Office, by the person charged with such payment.
14. If any section or portion of the By-law or of Schedules "A" and "B" are found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Municipality of Central Elgin that all remaining sections and portions of the By-law and of Schedules "A" and "B" continue in force and effect.
15. This By-law shall come into force and take effect on the final date of passing thereof and that all by-laws inconsistent with the provisions of this by-law are hereby repealed.

READ a FIRST and a SECOND TIME this 23RD DAY OF APRIL 2019

READ a THIRD TIME and FINALLY PASSED this 23RD DAY OF APRIL 2019


Donald N. Leitch, CAO/Clerk


Sally Martyn, Mayor

Schedule A to By-law 2359
Municipality of Central Elgin
SUMMARY OF EXPENDITURES AND SOURCES OF FINANCING
2019 Operating and Capital Budget

Operating Expenses by Department	2018 Approved	2019 Approved	Difference (2019 - 2018)
Beach Services	290,840	349,100	58,260
Corporate Services	2,723,791	2,932,594	208,803
Environmental Services	1,313,223	1,468,276	155,053
Fire	2,229,744	2,676,500	446,756
General Government	1,887,640	1,878,080	-9,560
Parks and Recreation (includes Harbour & Lift Bridge)	1,845,044	1,921,444	76,400
Physical Services	4,106,150	4,331,546	225,396

<u>Operating Summary - Expenses</u>			
<i>Expenditures</i>	14,396,433	15,557,540	1,161,107

Capital Expenses by Department	2018 Approved	2019 Approved	Difference (2019 - 2018)
Beach Services	82,000	0	-82,000
Environmental Services	0	185,000	185,000
Fire	1,810,000	825,000	-985,000
General Government	14,000	43,000	29,000
Parks and Recreation (includes Harbour & Lift Bridge)	715,500	680,000	-35,500
Physical Services	4,654,375	4,826,000	171,625

<u>Capital Summary - Expenses</u>			
<i>Expenditures</i>	7,275,876	6,559,000	-716,876

Sources of Financing	2018 Approved	2019 Approved	Difference (2019 - 2018)
Cash-in-Lieu Parkland	0	100,000	100,000
Contributions from Other Municipalities	738,245	682,661	-55,584
Cost Recoveries	111,107	144,780	33,673
Development Charges	41,720	1,188,965	1,147,246
Donations	26,000	81,000	55,000
Fines & Penalties	132,509	127,130	-5,379
Gas Tax	387,428	490,000	102,572
Grants	511,214	689,110	177,896
Investment Income	469,430	565,551	96,121
Licences, Permits & Rents	306,088	391,576	85,488
Ontario Municipal Partnership Fund (OMPF)	663,600	667,400	3,800
Payments in Lieu	309,067	343,481	34,414
Sundry Income	61,495	65,452	3,957
Transfers from Reserves	4,066,817	1,753,723	-2,313,094
User Fees & Charges	941,946	1,073,959	132,013
<i>Subtotal Sources of Financing</i>	8,766,666	8,364,788	-1,627,212
<i>Tax Rate Supported</i>	12,905,643	13,751,752	846,109

<u>Total Operating and Capital Summary - Sources of Financing</u>			
<i>Revenues</i>	21,672,309	22,116,540	444,231

DEPARTMENTAL NET BUDGETS

Department	2018 Net	2019 Net	Difference (2019 - 2018)
Beach Services	25,356	-10,788	-36,144
Corporate Services	2,319,388	2,329,389	10,001
Environmental Services	1,021,271	1,155,446	134,175
Fire	2,139,420	2,506,094	366,674
General Government	231,494	111,809	-119,685
Parks and Recreation	1,613,683	1,679,241	65,558
Physical Services	5,555,031	5,980,561	425,531

<u>Total Net Departmental Budgets</u>			
<i>Net Tax-Supported Expenditures</i>	12,905,643	13,751,752	846,109

Schedule B to By-law 2359
Municipality of Central Elgin
2019 TAX RATE
AS OF 2019-04-23

TAX CLASS	LOWER TIER
Residential	0.80167%
Multi-Residential	1.88057%
Farmlands Awaiting Dev	0.40084%
Commercial Full	1.31282%
Comm New Construction	1.31282%
Commercial Vacant Units	1.31282%
Commercial Excess Land	1.31282%
Industrial Full	1.78381%
Industrial Vacant Units	1.78381%
Industrial Excess Land	1.78381%
Large Industrial Full	2.27018%
Large Industrial Vacant	2.27018%
Pipelines	0.91760%
Farmlands	0.18439%
Managed Forests	0.18439%