

**The Corporation of the
United Counties of Prescott and Russell**

By-law 2021-09

To establish tax policy and levy property taxes for the year 2021.

Whereas the Corporation of the United Counties of Prescott and Russell (hereinafter referred to as the United Counties of Prescott and Russell) is designated as an upper-tier municipality under the *Municipal Act*, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*");

And whereas section 289 of the *Municipal Act* provides that the Council of an 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 of the *Municipal Act* provides that each upper-tier municipality shall establish tax ratios for each prescribed property class that will apply for both upper-tier and local municipal purposes;

And whereas sections 313 and 313.1 of the *Municipal Act* provide that each upper-tier shall establish the treatment of the prescribed property subclass that will apply for both upper-tier and local municipal purposes;

And whereas section 311 of the *Municipal Act* provides for the establishment of tax rates to be levied for upper-tier municipal purposes, estimates of the amounts those rates will raise within each local area municipality, and the structure of installments by which those estimates will be paid to the upper-tier municipality;

And whereas property classes and property subclasses have been prescribed pursuant to sections 7 and 8 of the *Assessment Act*, R.S.O. 1990, c. A31, as amended (hereinafter referred to as the "*Assessment Act*");

And whereas all property assessment rolls on which the 2021 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*;

The Council of the Corporation of the United Counties of Prescott and Russell, in respect of the 2021 taxation year, enacts as follows:

1. That the United Counties of Prescott and Russell has prepared and adopted estimates of all sums required to be raised during the year for its own purposes against ratable property and property subject to payment in lieu of taxation totaling \$48,970,000 pursuant to Section 289 of the *Municipal Act*.
2. That the tax ratios to apply for upper-tier and local municipal purposes for each of the property classes shall be:
 - a) 1.000000 for the residential property class;
 - b) 1.000000 for the new multi-residential class;

- c) 0.250000 for the farmland class;
 - d) 0.250000 for the managed forest class;
 - e) 1.800000 for multi-residential class;
 - f) 1.440999 for the commercial class;
 - g) 2.621703 for the industrial broad class;
 - h) 2.446892 for the industrial residual class;
 - i) 3.500000 for the large industrial class;
 - j) 1.000000 for the landfill class; and
 - k) 1.415789 for the pipeline class;
3. That in accordance with subsection 313(1.3) of the *Municipal Act*, no tax rate reductions shall be applied to the vacant or excess land subclasses prescribed under paragraphs 2 or 3 of subsection 8(1) of the *Assessment Act*;
 4. That the tax rates that would otherwise be levied for upper-tier and local municipal purposes for the subclasses prescribed under paragraph 1 of subsection 8(1) of the *Assessment Act* shall be reduced as follows:
 - a) For the first subclass of farmland awaiting development in the residential/farm property class by 75 per cent;
 - b) For the first subclass of farmland awaiting development in all other classes by the percentage required so that the tax rate matches the tax rate for the first subclass of in the residential/farm property class;
 - c) For the second subclass of farmland awaiting development for all property classes by 25 per cent.
 5. That each local area municipality within the United Counties of Prescott and Russell shall levy on all property ratable for upper-tier purposes the tax rates set out in Schedule A attached hereto and forming part of this by-law.
 6. That each local area municipality within the United Counties of Prescott and Russell shall impose on all property eligible for a payment in lieu of taxation for upper-tier purposes the rates set out in Schedule B attached hereto and forming part of this by-law.
 7. That in accordance with subsection 311(11) of the *Municipal Act*, the United Counties of Prescott and Russell has prepared estimates of the taxes and payments in lieu of tax to be raised for upper-tier municipal purposes within each local area municipality and said estimates are set out in Schedule C attached hereto and forming part of this by-law.
 8. That pursuant to sections 311 and 322 of the *Municipal Act*, and Ontario Regulation 382/98 made under that Act, the amounts raised by the local area municipalities in accordance with this by-law shall be paid to the United Counties of Prescott and Russell in accordance with Schedule C of this By-Law and the following:

Instalment Due Date	Instalment Amount
March 31 st	25% per cent of the amount required for upper-tier purposes for the prior year
June 30 th	50% of the amount required for upper-tier purposes for the year less the amount of the March 31 st instalment paid on or before June 30 th
September 30 th	25% of the amount required for upper-tier purposes for the year
December 15 th	The balance of amount required for upper-tier purposes for the year including prescribed adjustments that may be made subsequent to the establishment of estimates for the year

9. That for greater clarity, the December 15th payment shall include a reconciliation of the upper-tier share of amounts received by local area municipalities in respect of:
 - a) Railway and power utility lands pursuant to section 315 of the Municipal Act; and
 - b) Universities and other institutions pursuant to section 323 of the Municipal Act.
10. That pursuant to Subsection 311(19) of the *Municipal Act*, a lower tier municipality that fails to make any payment or portion thereof, as provided in this by-law shall pay to the interest on the amount in default at a rate of 15% per annum from the date the payment is due until finally paid.
11. That the taxes imposed under this By-Law shall be deemed to be imposed on the first day of the taxation year

By-law read a first, second, and third time, and passed on March 24, 2021.

Stéphane Sarrazin, Warden

Mélissa Cadieux, Clerk

Schedule A – Property Tax Parameters, Rates and Estimates

Property Class / Subclass	RTC / RTQ	CVA	Tax Ratio	Upper-Tier Tax Rate	Upper-Tier Tax
Residential	RT	9,520,459,662	1.000000	0.00413441	\$39,361,484
Farm	FT	2,182,978,841	0.250000	0.00103360	\$2,256,327
Managed Forest	TT	28,604,500	0.250000	0.00103360	\$29,566
New Multi-Residential	NT	9,042,300	1.000000	0.00413441	\$37,385
Multi-Residential	MT	137,858,500	1.800000	0.00744194	\$1,025,935
Commercial	CT	486,230,268	1.440999	0.00595768	\$2,896,804
	XT	201,916,008	1.440999	0.00595768	\$1,202,951
	YT	4,774,000	1.440999	0.00595768	\$28,442
	ST	26,536,991	1.440999	0.00595768	\$158,099
	ZT	23,355,600	1.440999	0.00595768	\$139,145
	GT	934,500	1.440999	0.00595768	\$5,567
<i>Excess Land</i>	CU	6,077,220	1.440999	0.00595768	\$36,206
	XU	5,324,892	1.440999	0.00595768	\$31,724
	ZU	186,400	1.440999	0.00595768	\$1,111
<i>Vacant Land</i>	CX	39,604,100	1.440999	0.00595768	\$235,949
<i>SS OFB</i>	C7	40,100	1.440999	0.00595768	\$239
Industrial	IT	45,048,600	2.446892	0.01011645	\$455,732
	JT	30,912,100	2.446892	0.01011645	\$312,721
<i>Excess Land</i>	IU	975,200	2.446892	0.01011645	\$9,866
	JU	989,700	2.446892	0.01011645	\$10,012
<i>Vacant Land</i>	IX	4,895,400	2.446892	0.01011645	\$49,524
<i>SS OFB</i>	I7	50,000	2.446892	0.01011645	\$506
	J7	67,000	2.446892	0.01011645	\$678
Large Industrial	LT	14,063,500	3.500000	0.01447044	\$203,505
	KT	2,269,900	3.500000	0.01447044	\$32,846
<i>Excess Land</i>	LU	314,600	3.500000	0.01447044	\$4,552
	KU	21,000	3.500000	0.01447044	\$304
Pipeline	PT	29,352,000	1.415789	0.00585345	\$171,810
Total Taxable		12,802,882,882			\$48,698,990

*Amounts may vary due to rounding

Schedule B – Payments In Lieu of Tax, Rates and Estimates

Property Class / Subclass	RTC / RTQ	CVA	Tax Ratio	Upper-Tier Rate	Upper-Tier Payment In Lieu	
Residential	RF	8,000	1.000000	0.00413441	\$33	
	RG	11,131,000	1.000000	0.00413441	\$46,020	
	RH	171,600	1.000000	0.00413441	\$709	
	RP	236,000	1.000000	0.00413441	\$976	
Commercial	CF	20,660,900	1.440999	0.00595768	\$123,091	
	CG	11,123,700	1.440999	0.00595768	\$66,271	
	CH	1,343,300	1.440999	0.00595768	\$8,003	
	XF	1,939,000	1.440999	0.00595768	\$11,552	
<i>Excess Land</i>	CK	38,700	1.440999	0.00595768	\$231	
<i>Vacant Land</i>	CZ	708,400	1.440999	0.00595768	\$4,220	
Industrial	IG	7,800	2.446892	0.01011645	\$79	
	IH	691,700	2.446892	0.01011645	\$6,998	
	<i>Excess Land</i>	IK	76,900	2.446892	0.01011645	\$778
	<i>Vacant Land</i>	IZ	35,000	2.446892	0.01011645	\$354
Landfill	HF	404,200	1.000000	0.00413441	\$1,671	
Total Payment in Lieu		48,576,200			\$270,986	

*Amounts may vary due to rounding

Schedule C – Schedule of Instalments due to the United Counties of Prescott and Russell by Local Area Municipality for the year 2021

	Township of Alfred and Plantagenet	Village of Casselman	Township of Champlain	City of Clarence-Rockland	Township of East Hawkesbury	Town of Hawkesbury	Township of the Nation	Township of Russell	Total
Assessment									
2021 Taxable	1,251,027,500	469,719,300	1,130,559,900	3,251,174,400	666,988,400	859,773,600	2,322,329,473	2,851,310,309	
2021 Payment in Lieu	4,936,100	1,726,400	4,011,200	4,896,200	6,189,000	12,131,200	9,426,900	5,259,200	
Total 2021 Assessment	1,255,963,600	471,445,700	1,134,571,100	3,256,070,600	673,177,400	871,904,800	2,331,756,373	2,856,569,509	12,851,459,082
Estimate									
2021 Taxable	4,584,090	2,103,857	4,535,713	13,251,535	1,960,228	4,182,822	7,116,777	10,963,991	
2021 Payment in Lieu	26,786	10,622	24,705	28,765	33,419	72,692	42,968	31,030	
Total 2021 Estimate	4,610,876	2,114,479	4,560,418	13,280,300	1,993,647	4,255,514	7,159,745	10,995,021	48,970,000
Instalments									
Payment 1, Due March 31 st	1,134,559	512,980	1,117,144	3,213,285	489,588	1,050,286	1,748,165	2,625,566	
Payment 2, Due June 1 st	1,170,879	544,259	1,163,065	3,426,865	507,236	1,077,471	1,831,708	2,871,945	
Payment 3, Due September 30 th	1,152,719	528,620	1,140,105	3,320,075	498,412	1,063,879	1,789,936	2,748,755	
Payment 4, Due December 15 th *	1,152,719	528,620	1,140,105	3,320,075	498,412	1,063,879	1,789,936	2,748,755	

***Payment 4 is a reconciliation payment and amounts shown represent preliminary estimates only.**