

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

By-law 2022-07

To establish tax policy and levy property taxes for the year 2022.

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 2022 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 2022 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 \$51,751,000 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) 1.600000 for multi-residential class;
 - f) 1.440999 for the commercial class;
 - g) 2.620229 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 23, 2022.

Daniel Lafleur, Warden

Mélissa Cadieux, Clerk

Schedule A – Property Tax Parameters, Rates and Estimates

2022 Property Taxes by Property Class

Property Class / Subclass	Realty Tax Class (RTC) / Realty Tax Qualifier (RTQ)	Current Value Assessment (CVA)	Tax Ratio	Upper-Tier Tax Rate	Upper-Tier Tax
Residential	RT	9,798,890,090	1.000000	0.00426800	\$41,821,663
Farm	FT	2,207,368,773	0.250000	0.00106700	\$2,355,262
Managed Forest	TT	30,446,200	0.250000	0.00106700	\$32,486
New Multi-Residential	NT	20,499,700	1.000000	0.00426800	\$87,493
Multi-Residential	MT	138,100,900	1.600000	0.00682880	\$943,063
Commercial	CT	485,298,208	1.440999	0.00615018	\$2,984,671
Commercial	XT	210,706,408	1.440999	0.00615018	\$1,295,882
Commercial	GT	1,018,500	1.440999	0.00615018	\$6,264
Commercial	ST	26,632,491	1.440999	0.00615018	\$163,795
Commercial	ZT	23,357,000	1.440999	0.00615018	\$143,650
Commercial	YT	5,416,000	1.440999	0.00615018	\$33,309
Commercial - Excess Land	CU	6,343,020	1.440999	0.00615018	\$39,011
Commercial - Excess Land	XU	5,282,492	1.440999	0.00615018	\$32,488
Commercial - Excess Land	ZU	186,400	1.440999	0.00615018	\$1,146
Commercial - Vacant Land	CX	37,327,900	1.440999	0.00615018	\$229,573
Commercial – Small-Scale On-Farm Business	C7	40,100	1.440999	0.00615018	\$247
Industrial	IT	45,307,150	2.446892	0.01044334	\$473,158
Industrial	JT	30,561,800	2.446892	0.01044334	\$319,167
Industrial - Excess Land	IU	926,450	2.446892	0.01044334	\$9,675
Industrial - Excess Land	JU	989,700	2.446892	0.01044334	\$10,336
Industrial - Vacant Land	IX	5,889,900	2.446892	0.01044334	\$61,510
Industrial - Small-Scale On-Farm Business	I7	50,000	2.446892	0.01044334	\$522
Industrial - Small-Scale On-Farm Business	J7	67,000	2.446892	0.01044334	\$700
Large Industrial	KT	2,269,900	3.500000	0.01493800	\$33,908
Large Industrial	LT	14,063,500	3.500000	0.01493800	\$210,081
Large Industrial - Excess Land	KU	21,000	3.500000	0.01493800	\$314
Large Industrial - Excess Land	LU	314,600	3.500000	0.01493800	\$4,699
Pipeline	PT	29,851,000	1.415789	0.00604259	\$180,377
Total Taxable		13,127,226,182			\$51,474,450

*Amounts may vary due to rounding

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

2022 Payments In Lieu by Property Class

Property Class / Subclass	Realty Tax Class (RTC) / Realty Tax Qualifier (RTQ)	Current Value Assessment (CVA)	Tax Ratio	Upper-Tier Rate	Upper-Tier Payment In Lieu
Residential	RG	11,322,000	1.000000	0.00426800	\$48,322
Residential	RH	114,600	1.000000	0.00426800	\$489
Residential	RF	8,000	1.000000	0.00426800	\$34
Residential	RP	236,000	1.000000	0.00426800	\$1,007
Commercial	CF	21,222,300	1.440999	0.00615018	\$130,521
Commercial	CG	10,068,400	1.440999	0.00615018	\$61,922
Commercial	CH	1,343,300	1.440999	0.00615018	\$8,262
Commercial	XF	1,939,000	1.440999	0.00615018	\$11,925
Commercial - Excess Land	CK	38,700	1.440999	0.00615018	\$238
Commercial - Vacant Land	CZ	599,400	1.440999	0.00615018	\$3,686
Industrial	IH	691,700	2.446892	0.01044334	\$7,224
Industrial	IG	7,800	2.446892	0.01044334	\$81
Industrial - Excess Land	IK	76,900	2.446892	0.01044334	\$803
Industrial - Vacant Land	IZ	35,000	2.446892	0.01044334	\$366
Landfill	HF	404,200	1.000000	0.00426800	\$1,725
Total Payment in Lieu		48,107,300			\$276,605

*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 2022

2022 Taxable Assessment per Local Area Municipality

Assessment	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
2022 Taxable Assessment	1,267,532,600	498,089,300	1,141,390,400	3,337,455,500	670,731,400	863,247,600	2,358,292,773	2,990,486,609	13,127,226,182
2022 Payment in Lieu Taxable	4,936,100	1,726,400	4,156,400	4,949,200	6,189,000	11,464,100	9,426,900	5,259,200	48,107,300
Total 2022 Assessment	1,272,468,700	499,815,700	1,145,546,800	3,342,404,700	676,920,400	874,711,700	2,367,719,673	2,995,745,809	13,175,333,482

2022 Taxation Levy per Local Area Municipality

Estimate	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
2022 Taxation Levy	4,783,816	2,286,642	4,706,090	13,970,674	2,044,732	4,302,579	7,476,861	11,902,998	51,474,392
2022 Payment in Lieu Levy	27,653	10,966	26,396	29,974	34,293	70,938	44,356	32,032	276,608
Total 2022 Taxation Levy	4,811,469	2,297,608	4,732,486	14,000,648	2,079,025	4,373,517	7,521,217	11,935,030	51,751,000

2022 Taxation Levy Instalments per Local Area Municipality

Instalments	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
Payment 1, Due March 31st	1,152,719	528,620	1,140,103	3,320,075	498,412	1,063,879	1,789,937	2,748,754	12,242,499
Payment 2, Due June 1st	1,253,016	620,184	1,226,139	3,680,249	541,101	1,122,880	1,970,672	3,218,760	13,633,001
Payment 3, Due	1,202,867	574,402	1,183,122	3,500,162	519,756	1,093,379	1,880,304	2,983,758	12,937,750

September 30th									
Payment 4, Due December 15th*	1,202,867	574,402	1,183,122	3,500,162	519,756	1,093,379	1,880,304	2,983,758	12,937,750
Total	4,811,469	2,297,608	4,732,486	14,000,648	2,079,025	4,373,517	7,521,217	11,935,030	51,751,000

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