

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

By-law 2023-07

To establish tax policy and levy property taxes for the year 2023.

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 2023 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 2023 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 \$55,675,700 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) 1.400000 for multi-residential class;
 - f) 1.440999 for the commercial class;
 - g) 2.608102 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 22, 2023.

Normand Riopel, Warden

Mélissa Cadieux, Clerk

Schedule A – Property Tax Parameters, Rates and Estimates

2023 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	\$10,235,539,445	1.000000	0.00442829	\$45,325,937
Farm	FT	\$2,195,015,889	0.250000	0.00110707	\$2,430,036
Managed Forest	TT	\$32,723,300	0.250000	0.00110707	\$36,227
New Multi-Residential	NT	\$26,612,400	1.000000	0.00442829	\$117,847
Multi-Residential	MT	\$138,143,900	1.400000	0.00619961	\$856,438
Commercial	CT	\$700,494,754	1.440999	0.00638116	\$4,469,969
Commercial	DT	\$4,951,300	1.440999	0.00638116	\$31,595
Commercial	GT	\$1,022,500	1.440999	0.00638116	\$6,525
Commercial	ST	\$51,349,891	1.440999	0.00638116	\$327,672
Commercial - Excess Land	CU	\$14,807,712	1.440999	0.00638116	\$94,490
Commercial - Excess Land	SU	\$186,400	1.440999	0.00638116	\$1,189
Commercial - Vacant Land	CX	\$38,371,400	1.440999	0.00638116	\$244,854
Commercial – Small-Scale On-Farm Business	C7	\$74,000	1.440999	0.00638116	\$472
Industrial	IT	\$83,060,750	2.446892	0.01083555	\$900,009
Industrial - Excess Land	IU	\$1,868,850	2.446892	0.01083555	\$20,250
Industrial - Excess Land	IX	\$6,263,600	2.446892	0.01083555	\$67,870
Industrial - Small-Scale On-Farm Business	I7	\$117,000	2.446892	0.01083555	\$1,268
Industrial - Small-Scale On-Farm Business	I0	\$100,000	2.446892	0.01083555	\$1,084
Large Industrial	LT	\$16,333,400	3.500000	0.01549902	\$253,152
Large Industrial - Excess Land	LU	\$335,600	3.500000	0.01549902	\$5,201
Pipeline	PT	\$30,387,000	1.415789	0.00626952	\$190,512
Total Taxable		\$13,577,759,091			\$55,382,597

*Amounts may vary due to rounding

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

2023 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	RF	\$8,000	1.000000	0.00442829	\$35
Residential	RG	\$11,499,000	1.000000	0.00442829	\$50,921
Residential	RH	\$114,600	1.000000	0.00442829	\$507
Residential	RP	\$236,000	1.000000	0.00442829	\$1,045
Commercial	CF	\$23,994,300	1.440999	0.00638116	\$153,111
Commercial	CG	\$10,068,400	1.440999	0.00638116	\$64,248
Commercial	CH	\$1,343,300	1.440999	0.00638116	\$8,572
Commercial - Excess Land	CK	\$38,700	1.440999	0.00638116	\$247
Commercial - Vacant Land	CZ	\$599,400	1.440999	0.00638116	\$3,825
Industrial	IG	\$7,800	2.446892	0.01083555	\$85
Industrial	IH	\$691,700	2.446892	0.01083555	\$7,495
Industrial - Excess Land	IK	\$76,900	2.446892	0.01083555	\$833
Industrial - Vacant Land	IZ	\$35,000	2.446892	0.01083555	\$379
Landfill	HF	\$404,200	1.000000	0.00442829	\$1,790
Total Payment in Lieu		\$49,117,300			\$293,093

*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 2023

2023 Taxable Assessment per Local Area Municipality

Assessment	Township of Alfred and Plantagenet	Municipality of Casselman	Township of Champlain	City of Clarence-Rockland	Township of East Hawkesbury	Town of Hawkesbury	Township of the Nation	Township of Russell	Total
2023 Taxable Assessment	\$1,288,681,300	\$525,246,500	\$1,155,345,700	\$3,471,753,209	\$676,906,900	\$870,240,200	\$2,404,842,273	\$3,184,743,009	\$13,577,759,091
2023 Payment in Lieu Taxable	\$4,936,100	\$1,726,400	\$4,333,400	\$4,949,200	\$6,189,000	\$11,464,100	\$10,259,900	\$5,259,200	\$49,117,300
Total 2023 Assessment	\$1,293,617,400	\$526,972,900	\$1,159,679,100	\$3,476,702,409	\$683,095,900	\$881,704,300	\$2,415,102,173	\$3,190,002,209	\$13,626,876,391

2023 Taxation Levy per Local Area Municipality

Estimate	Township of Alfred and Plantagenet	Municipality of Casselman	Township of Champlain	City of Clarence-Rockland	Township of East Hawkesbury	Town of Hawkesbury	Township of the Nation	Township of Russell	Total
2023 Taxation Levy	\$5,052,902	\$2,482,770	\$4,930,471	\$15,069,074	\$2,125,557	\$4,479,197	\$7,922,813	\$13,319,818	\$55,382,602
2023 Payment in Lieu Levy	\$28,691	\$11,378	\$28,171	\$31,100	\$35,582	\$73,602	\$51,338	\$33,236	\$293,098
Total 2023 Taxation Levy	\$5,081,593	\$2,494,148	\$4,958,642	\$15,100,174	\$2,161,139	\$4,552,799	\$7,974,151	\$13,353,054	\$55,675,700

2023 Taxation Levy Instalments per Local Area Municipality

Instalments	Township of Alfred and Plantagenet	Municipality 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	\$1,202,867	\$574,402	\$1,183,122	\$3,500,162	\$519,756	\$1,093,379	\$1,880,304	\$2,983,758	\$12,937,750
Payment 2, Due June 1st	\$1,337,930	\$672,672	\$1,296,199	\$4,049,925	\$560,814	\$1,183,021	\$2,106,772	\$3,692,769	\$14,900,102
Payment 3, Due September 30th	\$1,270,398	\$623,537	\$1,239,661	\$3,775,044	\$540,284	\$1,138,199	\$1,993,537	\$3,338,264	\$13,918,924
Payment 4, Due December 15th*	\$1,270,398	\$623,537	\$1,239,660	\$3,775,043	\$540,285	\$1,138,200	\$1,993,538	\$3,338,263	\$13,918,924
Total	\$5,081,593	\$2,494,148	\$4,958,642	\$15,100,174	\$2,161,139	\$4,552,799	\$7,974,151	\$13,353,054	\$55,675,700

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