



THE CORPORATION OF THE TOWN OF OAKVILLE

BY-LAW NUMBER 2021-060

A by-law to provide for the levying of rates for the year 2021

WHEREAS the assessment of all property liable to taxation for general purposes in 2021 is:

Residential and Farm (RT)	\$57,019,118,237
Residential (RH)	5,804,000
Education Only (RD)	0.00
Multi-Residential (MT)	1,199,643,448
New Multi-Res (NT)	133,070,500
Commercial - full rate (CT/XT/CH/DT/ST/GT/YT/ZT)	6,479,072,153
- excess land or vacant land (CU/XU/DU/SU/CX/YU/ZU/XX)	319,561,892
Industrial - full rate (IT/IH/LT/)	835,638,531
- new construction full (JT/JH/KT)	16,886,000
- excess land or vacant land (IU/IX/IJ/IK/LU)	206,308,052
- new construction excess or vacant (JU/KU)	6,613,400
- farmland awaiting development (I1)	9,959,000
Pipeline (PT)	72,519,000
Farmlands (FT)	33,467,549
Managed Forest (TT)	0.00
Farms with Small Scale Commercial (C7)	0.00
	<u>\$66,337,661,762</u>

WHEREAS for the general purposes of the Town, it is necessary to raise the sum of \$215,442,700 which will require that the following tax rates be imposed:

	Town
Residential and Farm (RT/RH)	0.300151%
Multi-Residential (MT)	0.600302%
New Multi-Residential (NT)	0.300151%
Commercial - full rate (CT/XT/CH/DT/ST/GT/YT/ZT)	0.437170%
- excess land or vacant land (CU/XU/DU/SU/CX/YU/ZU/XX)	0.437170%
Industrial - full rate (IT/KT/IH/LT/JT/JH)	0.627526%

- farmland awaiting development (I1)	0.225113%
- excess land or vacant land (IU/IX/IJ/IK/LU/JU/KU)	0.627526%
Pipeline (PT)	0.318670%
Farmland (FT)	0.060030%
Managed Forest (TT)	0.075038%

WHEREAS the Regional Municipality of Halton's Upper Tier Tax Levy By-Law directs the Council of the Town of Oakville to levy the following tax rates as approved for the general purposes of the said Region and for the special purposes of Police Services and Waste Management:

	Region General
Residential and Farm (RT/RH)	0.153069%
Multi-Residential (MT)	0.306138%
New Multi-Residential (NT)	0.153069%
Commercial - full rate (CT/XT/CH/DT/ST/GT/YT/ZT)	0.222945%
- excess land or vacant land (CU/XU/DU/SU/CX/YU/ZU/XX)	0.222945%
Industrial - full rate (IT/KT/IH/LT/JT/JH)	0.320021%
- farmland awaiting development (I1)	0.114802%
- excess land or vacant land (IU/IX/IJ/IK/LU/JU/KU)	0.320021%
Pipeline (PT)	0.162513%
Farmland (FT)	0.030614%
Managed Forest (TT)	0.038267%

	Police Services
Residential and Farm (RT/RH)	0.100806%
Multi-Residential (MT)	0.201611%
New Multi-Residential (NT)	0.100806%
Commercial - full rate (CT/XT/CH/DT/ST/GT/YT/ZT)	0.146823%
- excess land or vacant land (CU/XU/DU/SU/CX/YU/ZU/XX)	0.146823%
Industrial - full rate (IT/KT/IH/LT/JT/JH)	0.210754%
- farmland awaiting development (I1)	0.075604%
- excess land or vacant land (IU/IX/IJ/IK/LU/JU/KU)	0.210754%
Pipeline (PT)	0.107025%
Farmland (FT)	0.020161%
Managed Forest (TT)	0.025202%

	Waste Management
Residential and Farm (RT/RH)	0.014486%

Multi-Residential (MT)	0.028974%
New Multi-Residential (NT)	0.014486%
Commercial - full rate (CT/XT/CH/DT/ST/GT/YT/ZT)	0.021100%
- excess land or vacant land (CU/XU/DU/SU/CX/YU/ZU/XX)	0.021100%
Industrial - full rate (IT/KT/IH/LT/JT/JH)	0.030287%
- farmland awaiting development (I1)	0.010865%
- excess land or vacant land (IU/IX/IJ/IK/LU/JU/KU)	0.030287%
Pipeline (PT)	0.015380%
Farmland (FT)	0.002897%
Managed Forest (TT)	0.003622%

Which will raise the sums of \$109,870,130, \$72,356,618, and \$10,398,299 respectively;

WHEREAS Regulations made under the Education Act prescribe the following residential, commercial, industrial, and pipeline tax rates for school purposes:

	Education
Residential and Farm (RT/RH/RD)	0.153000%
Multi-Residential (MT)	0.153000%
New Multi-Residential (NT)	0.153000%
Commercial - full rate (CT/XT/CH/DT/ST/GT/YT/ZT)	0.770552%
- excess land or vacant land (CU/XU/DU/SU/CX/YU/ZU/XX)	0.770552%
Industrial - full rate (IT/LT)	0.880000%
- full rate (IH)	1.098184%
- full rate (KT/JT)	0.880000%
- full rate (JH)	0.980000%
- farmland awaiting development (I1)	0.114750%
- excess land or vacant land (IU/IX/LU)	0.880000%
-excess land or vacant land (IJ/IK)	1.098184%
- excess land or vacant land (JU/KU)	0.880000%
Pipeline (PT)	0.880000%
Farmland (FT)	0.038250%
Managed Forest (TT)	0.038250%

Which will raise the sum of \$151,775,220;

WHEREAS the assessment of all property liable for the special charge for the purposes of the Downtown Oakville Business Improvement Area designated by By-Law 1978-60 and enlarged by By-Law 1988-157 and By-Law 2016-123 is:

Commercial - full rate (CT/DT/XT/GT)	332,441,634
- excess land or vacant land (CX/CU)	2,508,387
Total	334,950,021

WHEREAS for the purposes of the said improvement area, it is necessary to raise the sum of \$1,148,382, which will require that the following tax rates be imposed:

	Downtown BIA
Commercial - full rate (CT/DT/XT/GT)	0.342852%
- excess land or vacant land (CX/CU)	0.342852%

WHEREAS the assessment of all property liable for the special charge for the purposes of the Bronte Business Improvement Area designated by By-Law 1987-74 and enlarged by By-Law 1991-143 is:

Commercial - full rate (CT/GT/ST/XT)	95,845,458
- excess land or vacant land (CX)	1,344,000
Total	97,189,458

WHEREAS for the purposes of the said improvement area, it is necessary to raise the sum of \$351,500, which will require that the following tax rates be imposed:

	Bronte BIA
Commercial - full rate (CT/GT/ST/XT)	0.361665%
- excess land or vacant land (CX)	0.361665%

WHEREAS the assessment of all property liable for the special charge for the purposes of the Kerr Village Business Improvement Area designated by By-Law 2005-018 is:

Commercial - full rate (CT/IT/XT/ST)	230,504,779
- excess land or vacant land (CX/IX/IU)	8,068,700
Total	238,573,479

WHEREAS for the purposes of the said improvement area, it is necessary to raise the sum of \$412,511, which will require that the following tax rates be imposed:

	Kerr Village BIA
Commercial - full rate (CT/IT/XT/ST)	0.172907%

- excess land or vacant land (CX/IX/IU) 0.172907%

COUNCIL ENACTS AS FOLLOWS:

1. Pursuant to the provisions of the Municipal Act and other authorizing statutes, the rates above recited shall, subject to paragraph 2 hereof, be levied upon the respective assessments liable therefore, and shall be collected by the town's Manager of Revenue Services and Taxation.
2. The amounts which would otherwise have been levied under this by-law shall be adjusted where applicable in accordance with any by-law passed by the Regional Municipality of Halton to limit the amount of increases or decreases in taxation, and shall be reduced where applicable by the amounts levied under Town of Oakville By-Law 2021-060.
3. The amounts levied under this by-law shall become due and payable as follows:
 - (a) Approximately one-half on the 25th day of June, 2021, and
 - (b) The balance on the 27th day of September, 2021,
 - (c) Notwithstanding subsections 3 (a) and (b), for:
 - (i) those properties in the residential, farm, managed forest and pipeline property classes; and
 - (ii) those properties with any portion of assessment in the commercial, industrial or multi-residential property classes,

which are eligible and qualify for assistance under the Town's COVID-19 Property Tax Deferral Program for 2021, and for which an application to defer the payment of installments under the Town's COVID-19 Property Tax Deferral Program for 2021 has been approved in writing by the Treasurer, the total levies made under Section 1 shall be due and payable in one instalment on December 15, 2021.
- 3.1 There may be added to the tax roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such a fashion as may be specifically authorized by the applicable statute.

4. The town's Manager of Revenue Services and Taxation is authorized and directed to mail, or cause to be mailed, notices of the taxes hereby levied to the person or persons taxed at the address of the residence or place of business of such person or persons.
5. The net budget of the town for the year 2021 as attached in summary form as Schedule 1 is hereby adopted.

PASSED this 26th day of April, 2021

MAYOR

CLERK

SCHEDULE 1 TO BY-LAW 2021-060

TOWN OF OAKVILLE
2021 NET BUDGET AND TAX LEVY

	2021 Approved Budget	Town	Region	Education	Downtown B.I.A	Bronte B.I.A	Kerr Village B.I.A.
REVENUE							
ACCUM NET REVENUE/(DEFICIT) AT FIRST YEAR	500,000	500,000					
Taxation - General Levy	560,987,366	214,737,900	192,624,558	151,712,515	1,148,382	351,500	412,511
- Supplementary	1,250,000	1,250,000					
- Local Improvements	-	-					
- Actual Assessment Growth	704,800	704,800					
Payments in Lieu of Taxes	4,474,700	4,474,700					
General Provincial Grants	-	-					
Other Town Revenue	15,897,900	15,897,900					
TOTAL REVENUE	583,814,766	237,565,300	192,624,558	151,712,515	1,148,382	351,500	412,511
EXPENDITURES							
Political Governance	3,792,400	3,792,400					
Administrative Executive Management	1,815,800	1,815,800					
Service Oakville	1,021,600	1,021,600					
Strategy, Policy & Communications	1,900,500	1,900,500					
Human Resources	2,957,700	2,957,700					
Regulatory Services	399,200	399,200					
Financial Services	4,774,400	4,774,400					
Asset Management	1,096,600	1,096,600					
Legal Services	2,305,400	2,305,400					
Information Systems + Solutions	12,196,900	12,196,900					
Facilities & Construction Management	3,173,600	3,173,600					
Emergency Services	40,449,900	40,449,900					
Recreation and Culture	21,977,700	21,977,700					
Oakville Public Library	10,214,400	10,214,400					
Parks and Open Space	19,136,700	19,136,700					
Cemeteries	167,300	167,300					
Harbours	-	-					
Infrastructure Maintenance	23,461,300	23,461,300					
Infrastructure Planning & Improvements	3,108,400	3,108,400					
Parking	477,600	477,600					
Municipal Enforcement	2,329,500	2,329,500					
Oakville Transit	28,166,300	28,166,300					
Economic Development	1,323,400	1,323,400					
Strategic Business Support	346,200	346,200					
Building Services	294,300	294,300					
Planning Services	2,083,500	2,083,500					
Development Services	22,100	22,100					
Corporate & Financial Expenses	48,572,600	48,572,600					
	237,565,300	237,565,300	-	-	-	-	-
Transfer to:							
Region - Waste Management	10,398,299		10,398,299				
- Police Services	72,356,710		72,356,710				
- General	109,869,549		109,869,549				
Education	151,712,515			151,712,515			
Downtown Oakville Business Improvement Area	1,148,382				1,148,382		
Bronte Business Improvement Area	351,500					351,500	
Kerr Village Business Improvement Area	412,511						412,511
TOTAL EXPENDITURES	583,814,766	237,565,300	192,624,558	151,712,515	1,148,382	351,500	412,511
ACCUM NET REVENUE/(DEFICIT) AT END OF YEAR	-	-	-	-	-	-	-