

Municipal Services	Service Being Provided or Undertaken Generally Throughout the Municipality (Section 326 2a)	Service being Provided or Undertaken at Different Levels in Different Parts of the Municipality (Section 326 2b)	Special or Common Service	Rationale
Police Services Board	Yes	No	Common	- The Board oversees both police services
Crossing Guards	Yes	No	Common	- Education related - Downloaded to the Municipality from the Province
Parks Recreation & Culture Programs at Town Park Recreation Centre	Yes	No	Common	- The opportunity is offered to all ratepayers
Physical Parks	Yes	No	Common	- Parks in both areas, maintained to the same level

For additional information or Working Group documents can be found on the Municipal website (<http://www.porthope.ca/municipal-taxation-review-2012-2016>) or Municipal Act, 2001, S.O. 2001.

By-laws re special services

326. (1) A municipality may by by-law,

- (a) identify a special service;
- (b) determine which of the costs, including capital costs, debenture charges, charges for depreciation or a reserve fund, of the municipality are related to that special service;
- (c) designate the area of the municipality in which the residents and property owners receive or will receive an additional benefit from the special service that is not received or will not be received in other areas of the municipality;
- (d) determine the portion and set out the method of determining the portion of the costs determined in clause (b) which represent the additional costs to the municipality of providing the additional benefit in the area designated in clause (c);
- (e) determine whether all or a specified portion of the additional costs determined in clause (d) shall be raised under subsection (4). 2001, c. 25, s. 326 (1); 2006, c. 32, Sched. A, s. 136 (1).

Definitions

(2) In this section,

~~%benefit+~~ means a direct or indirect benefit that is currently available or will be available in the future; (~~%advantage+~~)

~~%special service+~~ means a service or activity of a municipality or a local board of the municipality that is,

- (a) not being provided or undertaken generally throughout the municipality, or
- (b) being provided or undertaken at different levels or in a different manner in different parts of the municipality. (~~%service spécial+~~) 2001, c. 25, s. 326 (2).