



Municipality of Port Hope
56 Queen Street
Port Hope, ON
L1A 3Z9

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Dir of CS	<input type="checkbox"/>
Dir of EDT	<input type="checkbox"/>
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REPORT TO: General Government and Finance
FROM: David Baxter, Director of Finance
SUBJECT: Municipal Taxation Common and Special Services Establishment
DATE: April 15, 2014

RECOMMENDATION:

That Committee recommend to Council approval of the draft by-law to establish special services as attached in Appendix A; OR

That Committee provide direction regarding any changes to special services as currently included in the draft by-law, and/or any changes to the method of calculating the amount to be phased-in, and/or any changes to the phase-in period; and further, that the draft by-law to establish Special Services as attached in Appendix A be recommended to Council including revisions as directed by Committee.

BACKGROUND:

Significant community consultation has occurred and the development of a revised Municipal property tax allocation methodology compliant with the Municipal Act continues to progress. On April 8, 2014 Council provided direction on which services would be established as special services and the corresponding costs to be included as well as identified the benefitting area. In accordance with Council's direction a draft by-law has been prepared for review by the General Government and Finance Committee as attached in Appendix A.

Further, the financial implications have been calculated for Committee's awareness. Please note that in addition to updating for the 2014 approved budget and special services established, the format provided also now provides a breakout of components of General Corporate and Corporate Services departments to improve transparency and ease of understanding. The budget levy impact summary is included in Appendix B.

Similarly, the financial implications showing the impact on the taxpayer have been included in Appendix C. Note that this includes a minor correction to the weighted assessment previously used for 2014, but does not have a material impact. The plan is to have two (2) lines now appear for Municipal taxation on the property tax bill, one for the common services levy rate and a separate line for the special services levy rate, however the technical system implementation is still in process. The ultimate levy rates for common and special service components by property type will be included in the annual tax levy rate by-law which is anticipated to be included in the April 22nd Council Agenda.

To summarize the immediate impact on the taxpayer due to the change in tax levy allocation, a Ward 1 taxpayer would incur a decrease of approximately one (1) percent annually and a Ward 2 taxpayer would incur an increase of approximately 5% during the first 5 years of implementation. Based on the average single residential property this would mean a \$21 decrease annually for a Ward 1 taxpayer and a \$56 increase to a Ward 2 taxpayer over the same first five (5) years of implementation.

The full calculations that derive the summaries included in Appendices B and C are included in Appendix D to provide additional context.

Staff recognize that the Mayor is providing a report with a recommendation for revision to the current direction of Council and based on review of the draft report could generally support the principle of not establishing the Parks, Recreation and Culture department's programs, facilities and parks as special services and establishing a 10 year phase-in period (being a 1 step transition over 10 years, instead of a 2 step process of 5 years each consecutively).

Staff however would recommend that the Mayor's calculation of the amount to be phased-in be consistent with the calculation established in the draft by-law and provided in Appendices B, C and D, so as to only be phasing in the impact of the change in tax allocation calculation. If you use 2013 levy amounts as the starting point for calculating the amount to be phased, the result is that the 2014 budget levy increase is included in the 10 year phasing.

Note that the calculation included herein based on current direction and the Mayor's proposal both result in the same levy amount by Ward at the end of the 10 year phase-in. Revising the calculation to the 10 year period reduces both the annual decrease to Ward 1 and the annual increase to Ward 2 during the first five years of implementation and makes the annual adjustment for both wards equal for the duration of the 10 year phase-in period.

Staff look to Council's direction and should a change to the current direction be provided it will need to be clear what the changes to special services as currently established are, as well as if a change in methodology of the phasing calculation from what is included in Appendix D of this report is being requested. Staff will update the by-law accordingly prior to inclusion in the April 22nd Council Agenda.

CONCLUSION:

Based on the direction of Committee, a policy by-law to establish special services with any appropriate amendments to the attached draft as well as the annual by-law to establish levy rates for 2014 will be included in the Council Agenda on April 22, 2014 for approval which will enable staff to post the 2014 rates for the Municipality of Port Hope by the end of April deadline.

This initiative is included in the updated Corporate Strategic Plan Goal 8: Fair and Equitable Taxation Apportionment, inclusive of the review and implementation of a new fair and equitable taxation apportionment for the Municipality inclusive of a consultative public process and potentially effective for 2014.

Respectfully submitted:

Original Signed by:

David Baxter, CPA, CMA
Director of Finance

THE CORPORATION OF THE MUNICIPALITY OF PORT HOPE

BY-LAW NO. xx/2014

Being a By-law to establish special services

WHEREAS Section 307 (1) of the *Municipal Act, 2001, S.O. c. 25*, as amended, provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions. 2001, c.25, s. 307 (1).

AND WHEREAS Section 326 (1) of the *Municipal Act, 2001, S.O. c. 25*, as amended provides that a Municipality may by by-law, identify special services and related costs, to be levied to an identified designated benefitting area.

AND WHEREAS Section 326 (4) of the *Municipal Act, 2001, S.O. c. 25*, as amended, provides that for each year a by-law of a Municipality under this section remains in force, the Municipality shall, except as otherwise authorized by by-law, levy a special local Municipality levy under Section 312 on the rateable property in the area designated to raise the costs identified.

AND WHEREAS Council is desirous of establishing a Common and Special Services approach to municipal tax levy allocation and establishing a phase-in process to transition the implementation.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF PORT HOPE HEREBY ENACTS AS FOLLOWS;

1. That the Municipality hereby establishes special services as set out in Schedule "A" attached hereto, which Schedule forms an integral part of this By-law.
2. That a five (5) year phase in period is hereby approved commencing in 2014 in order to transition the financial impact of the implementation of the common and special services tax allocation methodology.
3. That a phase-in adjustment shall be calculated by taking the difference in the total levy by area between the previous calculation method and the revised common and special services calculation method for the first (1) year of implementation, and adjusting by an amount equal to the number of years remaining in the phase-in period divided by the total number of years of the phase-in period and then multiplied by the total change. For example, that year 1 of a 5 year phase in would have an adjustment of four-fifths ($\frac{4}{5}$) of the total difference.
4. That upon completion of the initial five (5) year phase-in period, and starting in 2019, the special services established for Parks, Recreation and Culture department facilities, programming and parks shall transition over a further five (5) years to the common tax levy.
5. Any other changes to special services shall not include a phase-in unless expressly approved by Council.
6. That as part of the annual budget process, this By-law shall be reviewed in its entirety, including review of changes for that budget year pertaining to special services and any other applicable adjustments.

7. That as part of the annual budget process, the specific operating and capital net levy amount for that budget year associated with each special service in accordance with the related costs as outlined in Schedule "A" shall be calculated.
8. That this by-law does not affect the current practices for the use of low level radioactive waste fund principle and interest and/or reserve funds generally unless otherwise approved by Council.
9. That special service rates shall be set out in the annual levy rate establishment by-law considered and passed by the Council of the Municipality and imposed on the weighted assessed values of such rateable property within the defined benefitting area as set out in Schedule "A".
10. That if any section, clause or provision of this By-law is for any reason declared by a Court of competent jurisdiction to be invalid, the same shall not affect the validity of the By-law as a whole or any part thereof, other than the section, clause or provision so declared to be invalid and it is hereby declared to be the intention of Council that the remaining sections, clauses or provisions of the by-law shall remain in full force and effect until repealed, notwithstanding that one or more provisions of this by-law shall have been declared to be invalid.
11. That By-laws 48/2003, 40/2004, 28/2006 any other By-laws pertaining to this matter are hereby repealed.
12. This By-law shall be deemed to have come into force and effect on January 1st, 2014.

READ a FIRST, SECOND and THIRD time and finally passed in Open Council this 22 day of April, 2014.

Linda Thompson, Mayor

S.C. Bernardi, Municipal Clerk

Schedule "A" to By-law XX/2014

Special Service	Cost Determination	Benefitting Area
Police Service	Budgeted operating and capital net levy amount for the Ontario Provincial Police (OPP)	Ward 2
	Budgeted operating and capital net levy amount for the Port Hope Police Service (PHPS)	Ward 1
Police Service Board	Allocated share of the Police Service Board budgeted operating and capital net levy amount based on the percent of total Police Service provider cost attributed to the OPP	Ward 2
	Allocated share of the Police Service Board budgeted operating and capital net levy amount based on the percent of total Police Service provider cost attributed to the PHPS	Ward 1
Community Policing Committee	Budgeted operating and capital net levy amount for the Ward 2 Community Policing Committee	Ward 2
	Budgeted operating and capital net levy amount for the Ward 1 Community Policing Committee	Ward 1
Parking	Budgeted operating and capital net levy amount for Parking	Ward 1
Transit	Budgeted operating and capital net levy amount for Conventional and Specialty Transit	Ward 1
Streetlights	Budgeted operating and capital net levy amount for Streetlights located in Ward 2	Ward 2
	Budgeted operating and capital net levy amount for Streetlights located in Ward 1	Ward 1
Sidewalks	Budgeted operating and capital net levy amount for sidewalks generally along roadways as included in the Works and Engineering Budget	Ward 1
Christmas Tree and Yard Waste Pickup	Budgeted operating and capital net levy amount for Christmas tree and yard waste pickup	Ward 1
Parks Recreation and Culture Facilities and Programs	Budgeted operating and capital net levy amount for the Jack Burger Sports Complex, Town Park Recreation Centre, Ruth Clark Activity Centre and all programming	Ward 1
Parks	Budgeted operating and capital net levy amount for all parks	Ward 1

**Common and Special Services
TAX LEVY IMPACT**

APPENDIX B

2014 Operating and Capital Combined Budget Amounts

Major Budget Components	Dept	Common	Ward 1	Ward 2	Total
Interest	GC	\$ (945,000)	\$ -	\$ -	\$ (945,000)
Grants	GC	\$ (385,200)	\$ -	\$ -	\$ (385,200)
Taxation Adjustments	GC	\$ 7,500	\$ -	\$ -	\$ 7,500
Payments in Lieu of Taxes	GC	\$ (184,300)	\$ -	\$ -	\$ (184,300)
Community Grants	GC	\$ 119,000	\$ -	\$ -	\$ 119,000
Committee's of Council	GC	\$ 36,300	\$ -	\$ -	\$ 36,300
GRCA	GC	\$ 253,100	\$ -	\$ -	\$ 253,100
Other General Corporate	GC	\$ (3,408)	\$ -	\$ -	\$ (3,408)
Council		\$ 224,400	\$ -	\$ -	\$ 224,400
General Administration	CS	\$ 1,180,100	\$ -	\$ -	\$ 1,180,100
Election	CS	\$ 83,000	\$ -	\$ -	\$ 83,000
Municipal Building Stewardship	CS	\$ 194,725	\$ -	\$ -	\$ 194,725
Animal Control	CS	\$ 73,530	\$ -	\$ -	\$ 73,530
Finance		\$ 797,270	\$ -	\$ -	\$ 797,270
Economic Development and Tourism		\$ 575,240	\$ -	\$ -	\$ 575,240
Planning and Development	PD	\$ 273,600	\$ -	\$ -	\$ 273,600
Parking	PD	\$ -	\$ -	\$ -	\$ -
Police Service (PHPS/OPP)	PS	\$ -	\$ 4,047,501	\$ 770,451	\$ 4,817,952
Police Service Board	PS	\$ -	\$ 60,911	\$ 11,594	\$ 72,505
Community Policing	PS	\$ -	\$ -	\$ -	\$ -
Fire and Emergency		\$ 1,376,038	\$ -	\$ -	\$ 1,376,038
Crossing Guards	WE	\$ 80,000	\$ -	\$ -	\$ 80,000
Works & Engineering Admin	WE	\$ 416,836	\$ -	\$ -	\$ 416,836
Roads	WE	\$ 3,092,182	\$ -	\$ -	\$ 3,092,182
Streetlights	WE	\$ -	\$ 182,392	\$ 8,600	\$ 190,992
Sidewalks	WE	\$ -	\$ 61,326	\$ -	\$ 61,326
Transit	WE	\$ -	\$ 308,900	\$ -	\$ 308,900
Christmas Tree and Yard Waste Pickup	WE	\$ -	\$ 35,492	\$ -	\$ 35,492
Parks, Recreation and Culture Admin	PRC	\$ 306,095	\$ -	\$ -	\$ 306,095
Parks	PRC	\$ -	\$ 532,697	\$ -	\$ 532,697
Facilities and Programs	PRC	\$ -	\$ 994,942	\$ -	\$ 994,942
Marina	PRC	\$ 47,017	\$ -	\$ -	\$ 47,017
Harbour	PRC	\$ -	\$ -	\$ -	\$ -
Cemeteries	PRC	\$ 77,620	\$ -	\$ -	\$ 77,620
Canton	PRC	\$ 32,100	\$ -	\$ -	\$ 32,100
Library		\$ 716,600	\$ -	\$ -	\$ 716,600
		\$ 8,444,344	\$ 6,224,161	\$ 790,645	\$ 15,459,150
		55%	40%	5%	-

Revised Municipal Taxation Phase In Calculation

	Ward 1	Ward 2	Total
YEARS 1-5			
Weighted Assessment %	73.1%	26.9%	-
Common Allocated by WA	\$ 6,171,926	\$ 2,272,418	\$ 8,444,344
Ward Specific	\$ 6,224,161	\$ 790,645	\$ 7,014,806
Total Levy by Ward	\$ 12,396,087	\$ 3,063,063	\$ 15,459,150
% of Levy by Ward	80%	20%	
Increase/(Decrease) Due to Revised Method	\$ (606,604)	\$ 606,604	
Change on Municipal Portion	-5%	25%	
Change / year over 5 years	\$ (121,000)	\$ 121,000	(rounded)
Change on Municipal Portion	-1%	5%	
YEARS 6-10			
Weighted Assessment %	73%	27%	
Common Allocated - Including all PRC	\$ 7,288,469	\$ 2,683,514	\$ 9,971,983
Ward Specific	\$ 4,696,522	\$ 790,645	\$ 5,487,167
Total Levy by Ward	\$ 11,984,991	\$ 3,474,159	\$ 15,459,150
% of Levy by Ward	78%	22%	
Increase/(Decrease) Due to Revised Method	\$ (411,096)	\$ 411,096	
Change on Municipal Portion	-3%	13%	
Change / year over 5 years	\$ (82,000)	\$ 82,000	(rounded)
Change on Municipal Portion	-1%	3%	

APPENDIX C

Common and Special Services
IMPACT ON TAX PAYER

\$ Per \$100,000 Weighted Assessment (WA)

Major Budget Components	Dept	WA:			AVG RES* WA (k):	
		1,943,858,847	1,420,609,846	523,049,001	244	
		Common	Special Service		W1 Total	W2 Total
		Ward 1	Ward 2			
Interest	GC	(48.62)	-	-	(119)	(119)
Grants	GC	(19.82)	-	-	(48)	(48)
Taxation Adjustments	GC	0.39	-	-	1	1
Payments in Lieu of Taxes	GC	(9.48)	-	-	(23)	(23)
Community Grants	GC	6.12	-	-	15	15
Committee's of Council	GC	1.87	-	-	5	5
GRCA	GC	13.02	-	-	32	32
Other General Corporate	GC	(0.18)	-	-	(0)	(0)
Council		11.55	-	-	28	28
General Administration	CS	60.72	-	-	148	148
Election	CS	4.27	-	-	10	10
Municipal Building Stewardship	CS	10.02	-	-	24	24
Animal Control	CS	3.78	-	-	9	9
Finance		41.02	-	-	100	100
Economic Development and Tourism		29.60	-	-	72	72
Planning and Development	PD	14.08	-	-	34	34
Parking	PD	-	-	-	-	-
Police Service (PHPS/OPP)	PS	-	284.91	147.30	695	359
Police Service Board	PS	-	4.29	2.22	10	5
Community Policing	PS	-	-	-	-	-
Fire and Emergency		70.80	-	-	173	173
Crossing Guards	WE	4.12	-	-	10	10
Works & Engineering Admin	WE	21.45	-	-	52	52
Roads	WE	159.09	-	-	388	388
Streetlights	WE	-	12.84	1.64	31	4
Sidewalks	WE	-	4.32	-	11	-
Transit	WE	-	21.74	-	53	-
Christmas Tree and Yard Waste Pickup	WE	-	2.50	-	6	-
Parks, Recreation and Culture Admin	PRC	15.75	-	-	38	38
Parks	PRC	-	37.50	-	91	-
Facilities and Programs	PRC	-	70.04	-	171	-
Marina	PRC	2.42	-	-	6	6
Harbour	PRC	-	-	-	-	-
Cemeteries	PRC	3.99	-	-	10	10
Canton	PRC	1.65	-	-	4	4
Library		36.87	-	-	90	90
		434.46	438.13	151.16	2,129	1,429

Revised Municipal Taxation Phase In Calculation

YEARS 1-5

Weighted Assessment %					
Common Allocated by WA		434.46	434.46	1,060	1,060
Ward Specific		438.13	151.16	1,069	369
Total Levy by Ward		872.59	585.62	2,129	1,429
% of Levy by Ward					
Increase/(Decrease) Due to Revised Method		(42.70)	115.97	(104)	283
Change on Municipal Portion		-5%	25%	-5%	25%
Change / year over 5 years		(8.52)	23.13	(21)	56
Change on Municipal Portion		-1%	5%	-1%	5%

YEARS 6-10

Weighted Assessment %					
Common Allocated - Including all PRC		513.05	513.05	1,252	1,252
Ward Specific		330.60	151.16	807	369
Total Levy by Ward		843.65	664.21	2,059	1,621
% of Levy by Ward					
Increase/(Decrease) Due to Revised Method		(28.94)	78.60	(71)	192
Change on Municipal Portion		-3%	13%	-3%	13%
Change / year over 5 years		(5.77)	15.68	(14)	38
Change on Municipal Portion		-1%	3%	-1%	3%

FULL PROPERTY TAX BILL IMPACT - 2014

Total Property Tax Increase/(Decrease)		(6.14)	45.18	(15)	110
		0%	4%	0%	4%

* Based on MPAC Property Tax Code 301 - Single Residential Unit

**Common and Special Services
Municipal Taxation Calculations**

APPENDIX D

\$ Per \$100,000 Weighted Assessment (WA)

2014 Operating and Capital Combined Budget Amounts						WA:	1,943,658,847	1,420,609,846	523,049,001	AVG RES* WA (k):	
Major Budget Components	Dept	Common	Ward 1	Ward 2	Total	Common	Special Service		244		
							Ward 1	Ward 2	W1 Total	W2 Total	
Interest	GC	\$ (945,000)	\$ -	\$ -	\$ (945,000)	(48.62)	-	-	(119)	(119)	
Grants	GC	\$ (385,200)	\$ -	\$ -	\$ (385,200)	(19.82)	-	-	(48)	(48)	
Taxation Adjustments	GC	\$ 7,500	\$ -	\$ -	\$ 7,500	0.39	-	-	1	1	
Payments in Lieu of Taxes	GC	\$ (184,300)	\$ -	\$ -	\$ (184,300)	(9.48)	-	-	(23)	(23)	
Community Grants	GC	\$ 119,000	\$ -	\$ -	\$ 119,000	6.12	-	-	15	15	
Committee's of Council	GC	\$ 36,300	\$ -	\$ -	\$ 36,300	1.87	-	-	5	5	
GRCA	GC	\$ 253,100	\$ -	\$ -	\$ 253,100	13.02	-	-	32	32	
Other General Corporate	GC	\$ (3,408)	\$ -	\$ -	\$ (3,408)	(0.18)	-	-	(0)	(0)	
Council	\$	\$ 224,400	\$ -	\$ -	\$ 224,400	11.55	-	-	28	28	
General Administration	CS	\$ 1,180,100	\$ -	\$ -	\$ 1,180,100	60.72	-	-	148	148	
Election	CS	\$ 83,000	\$ -	\$ -	\$ 83,000	4.27	-	-	10	10	
Municipal Building Stewardship	CS	\$ 194,725	\$ -	\$ -	\$ 194,725	10.02	-	-	24	24	
Animal Control	CS	\$ 73,530	\$ -	\$ -	\$ 73,530	3.78	-	-	9	9	
Finance	\$	\$ 797,270	\$ -	\$ -	\$ 797,270	41.02	-	-	100	100	
Economic Development and Tourism	\$	\$ 575,240	\$ -	\$ -	\$ 575,240	29.60	-	-	72	72	
Planning and Development	\$	\$ 273,600	\$ -	\$ -	\$ 273,600	14.08	-	-	34	34	
Parking	PD	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	
Police Service (PHPS/OPP)	PS	\$ -	\$ 4,047,501	\$ 770,451	\$ 4,817,952	-	284.91	147.30	695	359	
Police Service Board	PS	\$ -	\$ 60,911	\$ 11,594	\$ 72,505	-	4.29	2.22	10	5	
Community Policing	PS	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	
Fire and Emergency	\$	\$ 1,376,038	\$ -	\$ -	\$ 1,376,038	70.80	-	-	173	173	
Crossing Guards	WE	\$ 80,000	\$ -	\$ -	\$ 80,000	4.12	-	-	10	10	
Works & Engineering Admin	WE	\$ 416,836	\$ -	\$ -	\$ 416,836	21.45	-	-	52	52	
Roads	WE	\$ 3,092,182	\$ -	\$ -	\$ 3,092,182	159.09	-	-	388	388	
Streetlights	WE	\$ -	\$ 182,392	\$ 8,600	\$ 190,992	-	12.84	1.64	31	4	
Sidewalks	WE	\$ -	\$ 61,326	\$ -	\$ 61,326	-	4.32	-	11	-	
Transit	WE	\$ -	\$ 308,900	\$ -	\$ 308,900	-	21.74	-	53	-	
Christmas Tree and Yard Waste Pickup	WE	\$ -	\$ 35,492	\$ -	\$ 35,492	-	2.50	-	6	-	
Parks, Recreation and Culture Admin	PRC	\$ 306,095	\$ -	\$ -	\$ 306,095	15.75	-	-	38	38	
Parks	PRC	\$ -	\$ 532,697	\$ -	\$ 532,697	-	37.50	-	91	-	
Facilities and Programs	PRC	\$ -	\$ 994,942	\$ -	\$ 994,942	-	70.04	-	171	-	
Marina	PRC	\$ 47,017	\$ -	\$ -	\$ 47,017	2.42	-	-	6	6	
Harbour	PRC	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	
Cemeteries	PRC	\$ 77,620	\$ -	\$ -	\$ 77,620	3.99	-	-	10	10	
Canton	PRC	\$ 32,100	\$ -	\$ -	\$ 32,100	1.65	-	-	4	4	
Library	\$	\$ 716,600	\$ -	\$ -	\$ 716,600	36.87	-	-	90	90	
	\$	\$ 8,444,344	\$ 6,224,161	\$ 790,645	\$ 15,459,150	434.46	438.13	151.16	2,129	1,429	
		55%	40%	5%	-						

* Based on MPAC Property Tax Code 301 - Single Residential Unit

Revised Municipal Taxation Phase In Calculation

Based on 2014 Budget amounts Unadjusted for changes in WA or Budget

APPENDIX D

	APPENDIX D			\$ Per \$100,000 Weighted Assessment (WA)		AVG RES* WA (k):		244	
	Ward 1	Ward 2	Total	Ward 1	Ward 2	Ward 1	Ward 2	Ward 1	Ward 2
YEARS 1-5									
Weighted Assessment %	73.1%	26.9%	-						
Common Allocated by WA	\$ 6,171,926	\$ 2,272,418	\$ 8,444,344	434.46	434.46	1,060	1,060		
Ward Specific	\$ 6,224,161	\$ 790,645	\$ 7,014,806	438.13	151.16	1,069	369		
Total Levy by Ward	\$ 12,396,087	\$ 3,063,063	\$ 15,459,150	872.59	585.62	2,129	1,429		
% of Levy by Ward	80%	20%							
2013 Actual % of Total by Ward	84.11%	15.89%		84.11%	15.89%	84.11%	15.89%		
Total Levy by Ward using 2013 %	\$ 13,002,691	\$ 2,456,459	\$ 15,459,150	915.29	469.64	2,233	1,146		
Increase/(Decrease) Due to Revised Method Change on Municipal Portion	\$ (606,604)	\$ 606,604		(42.70)	115.97	(104)	283		
	-5%	25%		-5%	25%	-5%	25%		
Change / year over 5 years Change on Municipal Portion	\$ (121,000)	\$ 121,000	(rounded)	(8.52)	23.13	(21)	56		
	-1%	5%		-1%	5%	-1%	5%		
			yrs remain						
Phase in Adjustment 2014	484,000	(484,000)	4	34.07	(92.53)	83	(226)		
Phase in Adjustment 2015	363,000	(363,000)	3	25.55	(69.40)	62	(169)		
Phase in Adjustment 2016	242,000	(242,000)	2	17.03	(46.27)	42	(113)		
Phase in Adjustment 2017	121,000	(121,000)	1	8.52	(23.13)	21	(56)		
Phase in Adjustment 2018	-	-		-	-	-	-		
YEARS 6-10									
Weighted Assessment %	73%	27%							
Common Allocated - Including all PRC	\$ 7,288,469	\$ 2,683,514	\$ 9,971,983	513.05	513.05	1,252	1,252		
Ward Specific	\$ 4,696,522	\$ 790,645	\$ 5,487,167	330.60	151.16	807	369		
Total Levy by Ward	\$ 11,984,991	\$ 3,474,159	\$ 15,459,150	843.65	664.21	2,059	1,621		
% of Levy by Ward	78%	22%							
Increase/(Decrease) Due to Revised Method Change on Municipal Portion	\$ (411,096)	\$ 411,096		(28.94)	78.60	(71)	192		
	-3%	13%		-3%	13%	-3%	13%		
Change / year over 5 years Change on Municipal Portion	\$ (82,000)	\$ 82,000	(rounded)	(5.77)	15.68	(14)	38		
	-1%	3%		-1%	3%	-1%	3%		
			yrs remain						
Phase in Adjustment 2019	328,000	(328,000)	4	23.09	(62.71)	56	(153)		
Phase in Adjustment 2020	246,000	(246,000)	3	17.32	(47.03)	42	(115)		
Phase in Adjustment 2021	164,000	(164,000)	2	11.54	(31.35)	28	(77)		
Phase in Adjustment 2022	82,000	(82,000)	1	5.77	(15.68)	14	(38)		
Phase in Adjustment 2023	-	-		-	-	-	-		
TOTAL 10 Year Change									
Increase/(Decrease) Due to Revised Method	(1,017,700)	1,017,700		(71.64)	194.57	(175)	475		
	-8%	41%		-8%	41%	-8%	41%		

* Based on MPAC Property Tax Code 301 - Single Residential Unit

2014 Municipal Taxation Impact

APPENDIX D

	APPENDIX D			Per \$100,000 Weighted Assessment (WA)		AVG RES* WA (k):		244	
	Ward 1	Ward 2	Total	Ward 1	Ward 2	Ward 1	Ward 2	Ward 1	Ward 2
2014 CALCULATION									
Weighted Assessment % Common Allocated by WA	73%	27%	1						
	\$ 6,171,926	\$ 2,272,418	\$ 8,444,344	434.46	434.46	1,060	1,060		
Ward specific before phase In	\$ 6,224,161	\$ 790,645	\$ 7,014,806	438.13	151.16	1,069	369		
2014 phase in adjustment	\$ 484,000	\$ (484,000)	\$ -	34.07	(92.53)	83	(226)		
Phase in adjusted Ward specific	\$ 6,708,161	\$ 306,645	\$ 7,014,806	472.20	58.63	1,152	143		
Total Levy by Ward	\$ 12,880,087	\$ 2,579,063	\$ 15,459,150	906.66	493.08	2,212	1,203		
% of Levy by Ward	83%	17%							
CHANGE DUE TO REVISED METHOD									
2013 Actual % of Total by Ward	84.11%	15.89%		84.11%	15.89%	84.11%	15.89%		
Total Levy by Ward using 2013 %	\$ 13,002,691	\$ 2,456,459	\$ 15,459,150	915.29	469.64	2,233	1,146		
Increase/(Decrease) Due to Revised Method	\$ (122,604)	\$ 122,604		(8.63)	23.44	(21)	57		
Change on Municipal Portion	-1%	5%		-1%	5%	-1%	5%		
TOTAL CHANGE COMPARED TO PRIOR YEAR									
Total Levy 2013 (after LLRW reduction)	\$ 12,261,378	\$ 2,225,023	\$ 14,486,401	905.40	440.50	2,209	1,075		
Increase/(Decrease) Compared to Prior Year	\$ 618,709	\$ 354,040	\$ 972,749	1.26	52.58	3	128		
Change on Municipal Portion	5%	16%	7%	0%	12%	0%	12%		
Breakdown of % Increase									
No LLRW interest directly applied to levy	\$ 50,000	\$ 100,000	\$ 150,000	3.52	19.12	9	47		
Change on Municipal Portion	0%	4%	1%	0%	4%	0%	4%		
Budget Levy Increase (extrapolated)	\$ 691,313	\$ 131,436	\$ 822,749	48.66	25.13	119	61		
Change on Municipal Portion	6%	6%	6%	5%	6%	5%	6%		
Increase/(Decrease) Due to Revised Method	\$ (122,604)	\$ 122,604		(8.63)	23.44	(21)	57		
Change on Municipal Portion	-1%	5%		-1%	5%	-1%	5%		
Increased Weighted Assessment				(42.29)	(15.11)	(103)	(37)		
Change on Municipal Portion				-5%	-3%	-5%	-3%		
FULL PROPERTY TAX BILL IMPACT - 2014									
2013 Property Tax Components									
Municipal				905.40	440.50	2,209	1,075		
County				468.10	468.10	1,142	1,142		
Education				212.00	212.00	517	517		
2013 Total Property Tax				1,585.50	1,120.60	3,868.62	2,734.26		
2014 Property Tax Components									
Municipal				906.66	493.08	2,212	1,203		
County				469.70	469.70	1,146	1,146		
Education				203.00	203.00	495	495		
2014 Total Property Tax				1,579.36	1,165.78	3,853.64	2,844.51		
Total Property Tax Increase/(Decrease)				(6.14)	45.18	(15)	110		
				0%	4%	0%	4%		

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