



# The Corporation of the Town of Milton

Report To:	Council
From:	Glen Cowan, Chief Financial Officer / Treasurer
Date:	May 9, 2022
Report No:	CORS-028-22
Subject:	2022 Final Tax Levy By-law and Tax Policy Update
Recommendation:	<b>THAT the final tax rate by-law on today's agenda be considered for approval.</b>

## EXECUTIVE SUMMARY

Through this report, staff are recommending Council approve the 2022 local municipal tax rates. These rates are derived from the assessment values as provided by the Municipal Property Assessment Corporation (MPAC), the tax ratios established by the Region of Halton, and the Town's 2022 Budget.

This report also establishes the tax due dates for the remainder of 2022 and summarizes the tax policy approved by Halton Regional Council.

## REPORT

### Background

The Municipal Act, 2001 provides municipalities with the authority to levy property taxes in order to meet their financial obligations. In accordance with Section 312 of the Municipal Act, the Council of a local municipality is required to pass a by-law to levy a separate local tax rate on the assessment in each property class.

The draft by-law attached to this report as Appendix B, once approved by Council, will provide for a 2022 final tax levy, based on individual tax rate calculations for the upper and lower tiers as well as for the Province's education rate. Although the draft by-law outlines the tax rates for each of these three levels of government, local Council is only required to approve the local tax rates and installment due dates. The education tax rates are prescribed by the Province and the upper tier tax rates are approved by Regional Council.

### Discussion

#### SECTION 1: Local Municipal Tax Rate Setting Overview

- *Tax Ratio Overview*



**Discussion**

The tax ratios indicate the tax burden borne by each tax class within the Region. Reducing a tax ratio in one class shifts the tax burden to all other classes since the annual amount to be raised through taxation has been set through the budget process. The authority to annually review and alter tax ratios falls to the upper tier.

The Region has approved the continuance of the 2021 Tax Ratios as follows:

Class	2021 Tax Ratios	2022 Tax Ratios
Residential	1.000000	1.000000
Multi Residential	2.000000	2.000000
New Multi Residential	1.000000	1.000000
Commercial	1.456500	1.456500
Commercial Small-scale	0.364125	0.364125
Industrial	2.090700	2.090700
Industrial Small-scale	0.522675	0.522675
Land awaiting development	0.750000	0.750000
Pipeline	1.061700	1.061700
Farmland	0.200000*	0.200000*
Managed Forest	0.250000	0.250000

\* Upper and Lower Tier ratio shown for Farmland. Education ratio remains at 0.25.

- *2022 Reduction and Discount Factors*

Section 313 of the Municipal Act, 2001 provides for subclasses to be taxed at a lower rate than the full tax rate for the broad class. The tax rates that would otherwise be levied for municipal purposes for the subclasses prescribed by the Assessment Act shall be reduced by percentages prescribed by, or determined in accordance with regulations.

Below are the 2022 discount factors accordingly:

Class	Local	Region	Education
Farmlands	80%	80%	75%
Managed Forests	75%	75%	75%
Land awaiting Development	75%	75%	75%

- *2022 Unweighted Assessment*

The Municipal Property Assessment Corporation (MPAC) is responsible for submitting to the Town the annual assessment roll. The unweighted assessment for 2022 as provided on that returned roll equals:

Class	2022 Unweighted Assessment
Residential	22,730,281,516



# The Corporation of the Town of Milton

## Discussion

Multi-Residential	146,592,874
New Multi-Residential	12,194,400
Commercial	3,253,099,198
Commercial Small-scale	88,300
Industrial	626,789,009
Land awaiting development	11,628,000
Pipelines	109,994,000
Farmland	397,699,414
Managed Forests	42,251,599
<b>Total</b>	<b>27,330,618,310</b>

- *2022 Weighted Assessment Summary*

Combining the tax ratios from section 1) above with the unweighted taxable assessment described in section 2) results in the weighted assessment utilized for tax rate setting. As shown in the table below, the total 2022 weighted assessment of \$29,299,864,992 is higher than the 2021 amount as a result of a 2.38% increase in net assessment growth and no change related to phase-in valuation due to the delay in the 2021 reassessment.

Taxable Weighted Assessment Summary						
Class	2021 Tax Year	2021 Year End (Pre-flip)	% Change for in-Year Growth	2022 Tax Year	% Change related to Phase-in Valuation	Total % Change*
Residential	22,096,687,901	22,730,281,516	2.87	22,730,281,516	0.00	2.87
Multi-Residential	290,681,748	293,185,748	0.86	293,185,748	0.00	0.86
New Multi-Residential	12,194,400	12,194,400	0.00	12,194,400	0.00	0.00
Commercial	4,644,205,517	4,738,138,982	2.02	4,738,138,982	0.00	2.02
Commercial Small-scale	32,152	32,152	0.00	32,152	0.00	0.00
Industrial	1,360,633,560	1,310,427,781	(3.69)	1,310,427,781	0.00	(3.69)
Land awaiting development	10,628,250	8,721,000	(17.94)	8,721,000	0.00	(17.94)
Pipelines	115,568,168	116,780,630	1.05	116,780,630	0.00	1.05
Farmland	77,826,217	79,539,883	2.20	79,539,883	0.00	2.20
Managed Forests	10,424,175	10,562,900	1.33	10,562,900	0.00	1.33
<b>Total</b>	<b>28,618,882,089</b>	<b>29,299,864,992</b>	<b>2.38%</b>	<b>29,299,864,992</b>	<b>0.00%</b>	<b>2.38%</b>

\* The % change columns may not total due to the use of different bases in each calculation

It should be noted that the 2.38% net assessment growth figure presented above consists of a gross assessment growth of 2.96% less 0.58% in losses of assessment



## Discussion

value due to appeals and reconsiderations that occurred in 2021. The phase-in valuation change of 0.00% is due to the assessments reaching full value in 2020 and the continued delay of the reassessment as announced by the provincial government in the 2021 Ontario Economic Outlook and Fiscal Review. Any change related to phase-in valuation in any normal year does not result in additional revenue to the Town, rather a redistribution of cost between property owners.

- *Town of Milton 2022 Budget*

On December 6, 2021, Milton Council approved the Municipal 2022 levy requirement of \$79,686,328 for Town Services including library. At time of budget approval, assessment growth of 2.3800% was assumed based on the latest information that was available at the time. Subsequent to budget approval, the final returned roll was received and the final assessment growth value of 2.3793% was identified.

As per CORS-061-21, any change in assessment growth should result in both an adjustment to the levy requirement along with an offsetting transfer with the tax stabilization reserve. This adjustment is intended to allow for consistency with the local tax rate change anticipated at the time that Council approved the budget. As such, the levy has been revised to \$79,685,813 in order to reflect the lower assessment growth realized and a transfer of \$515 from the tax stabilization reserve has been included. The final budget book has also been updated accordingly.

	2022 Approved Budget	2022 Final Levy
Assessment Growth	2.3800%	2.3793%
Tax Increase	5.47%	5.47%
Net Levy Requirement	\$79,686,328	\$79,685,813

- *Final 2022 Tax Rate Calculation*

Combining the output of each of the above sections, the following table summarizes the calculation of the 2022 tax rates and resulting allocation of the Town's 2022 net budget requirement by property tax class.



# The Corporation of the Town of Milton

## Discussion

2022 Local Municipal Tax Rate Calculation Summary					
Class	2022 Tax Ratio (Section 1)	2022 Unweighted Assessment (Section 2)	2022 Weighted Assessment (Section 3)	2022 Net Budget Requirement (Section 4)* \$	2022 Tax Rate (Net Budget / Unweighted Assessment)
Residential	1.000000	22,730,281,516	22,730,281,516	61,818,637	0.00271966
Multi-Residential	2.000000	146,592,874	293,185,748	797,367	0.00543932
New Multi-Residential	1.000000	12,194,400	12,194,400	33,165	0.00271966
Commercial	1.456500	3,253,099,198	4,738,138,982	12,886,144	0.00396118
Commercial Small-scale	0.364125	88,300	32,152	87	0.00099030
Industrial	2.090700	626,789,009	1,310,427,781	3,563,922	0.00568599
Land awaiting development	0.750000	11,628,000	8,721,000	23,718	0.00203975
Pipelines	1.061700	109,994,000	116,780,630	317,604	0.00288746
Farmland	0.200000	397,699,414	79,539,883	216,321	0.00054393
Managed Forests	0.250000	42,251,599	10,562,900	28,728	0.00067992
Total		27,330,618,310	29,299,864,992	79,685,694	

\*May contain differences due to rounding.

## Consolidated Final 2022 Tax Rate

The local municipal tax rates calculated above are combined with the Regional and Education rates set by Halton Region and the Province, respectively. Appendix B presents tax rates for each property class for each of the Town, Region and Province along with the tax rates required to raise the approved budget levy of the DBIA (Downtown Business Improvement Area).

The following table compares the total cost per \$100,000 of CVA for residential properties based on the final 2022 tax rates against the 2021 notional tax rate calculations. The \$703.46 cost per \$100,000 of residential assessment for 2022 represents a 2.94% increase over 2021. Of this amount, the local municipal share is \$271.97 per \$100,000 of residential assessment, which is an increase of 5.47% over the Town's 2021 cost. These percentage changes capture both the result of the changes in the budgeted levy as well as the results of the changes in tax policy.



## Discussion

### Cost per \$100,000 of CVA for Residential Properties

	<u>2021 Taxes</u> <u>(Notional)</u>	<u>2022</u> <u>Tax</u>	<u>Difference</u>
Local Services	257.87	271.97	14.10
Regional Services			
General & Waste Management	171.66	174.72	
Police	100.81	103.77	
Subtotal	272.47	278.49	6.02
Education <sup>1</sup>	153.00	153.00	0.00
<b>Total</b>	<b>683.33</b>	<b>703.46</b>	<b>20.12</b>

Schedule may not add due to rounding.

<sup>1</sup> Education reflects only final education rate prescribed in O.Reg.400/98 as updated on January 18, 2022 and aligns with figures presented in FN-13-22.

## SECTION 2: Tax Policy Overview

In addition to setting tax ratios and upper tier tax rates, Regional Council also establishes tax policies, the capping program and the tax relief programs. Regional report FN-13-22 was approved on April 20, 2022, incorporating such policies and programs for 2022.

Halton Regional Report FN-13-22, is attached as an appendix to this report and outlines in detail the key areas that impact the 2022 tax policies. Also provided as Appendix A is an overview of tax policies, with specific Milton context and figures provided.

Of note from FN-13-22, the municipalities within Halton will be exiting the capping program following the 2021 taxation year. The residual funding from the program will be allocated amongst the municipalities, with Milton receiving \$117,600.

Halton Regional Council was also presented reports pertaining to an Optional Vacant Home Tax (report FN-15-22) and an Optional Small Business Property Tax Subclass (report FN-14-22). There are no impacts to the 2022 taxation year resulting from either of those reports.

## Financial Impact

The Town of Milton's 2022 tax levy is \$79,685,813 and the 2022 Business Improvement Area tax levy is \$245,796. To meet financial obligations, staff are preparing to initiate the



### Financial Impact

billing process for the 2022 final taxes. The installment due dates for the final 2022 billing are to be set and pre authorized payment plan programs withdrawals as follows:

Regular Billing Program: June 30, 2022; September 29, 2022

Pre-Authorized Plans:

- Monthly End of Month: June 30, 2022; July 29, 2022; August 31, 2022; September 29, 2022; October 31, 2022
- Monthly Mid-Month: June 15, 2022; July 15, 2022; August 15, 2022; September 15, 2022; October 17, 2022
- Semi-Monthly: June 15 and 30, 2022; July 15 and 29, 2022; August 15 and 31, 2022; September 15 and 29, 2022; October 17 and 31, 2022
- Due Date: June 30, 2022; September 29, 2022

At a cost of \$271.97 per \$100,000 of residential assessment, the Town's local municipal tax rate remains amongst the lowest in the province and significantly lower than our peers within Halton Region and the GTA.

Respectfully submitted,

Glen Cowan  
Chief Financial Officer / Treasurer

For questions, please contact: Lesley Payton, Manager Tax and Assessment Phone: Ext. 2141

### Attachments

Appendix A – Tax Policy Overview with Milton Context  
Appendix B – Draft 2022 Final Tax Rate By-law  
Appendix C – Halton Regional Report FN-13-22

CAO Approval  
Andrew M. Siltala  
Chief Administrative Officer

### Recognition of Traditional Lands

The Town of Milton resides on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. We also recognize the traditional territory of the Huron-Wendat and



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Haudenosaunee people. The Town of Milton shares this land and the responsibility for the water, food and resources. We stand as allies with the First Nations as stewards of these lands.



## **Appendix A - Tax Policy Overview with Milton Context**

In addition to setting tax ratios and upper tier tax rates, Regional Council also establishes tax policies, the capping program and the tax relief programs. Regional report FN-13-22 was approved on April 20, 2022, incorporating such policies and programs for 2022.

Halton Regional Report FN-13-22 outlines in detail the key areas that impact the 2022 tax policies. FN-13-22 is attached as an appendix to this report, with relevant references related to tax policy noted below (with associated page references):

### **Capping Program (page 10-11 of FN-13-22)**

Commencing 1998, the Town of Milton provided protection to approximately 1,000 properties across the Commercial, Industrial and Multi-Residential property classes. In 2020, Milton had 4 commercial properties remaining under protection. As of the 2021 taxation year, all four Halton Municipalities have been fully phased out from the capping program.

Surplus funds of \$893,015 remain from the capping and clawback program due to historical adjustments. These funds will be proportionately allocated to the Region and four area municipalities during 2022 with the Town of Milton receiving \$117,600.

### **Relief for lower income seniors (page 16 of FN-13-22)**

The Town of Milton currently offers a program to assist lower income persons with their property taxes by allowing the 'year over year' tax increase to be deferred. This program is mandated by the Province through S.319 of the Municipal Act and is offered to both low income senior and low income persons with disabilities. The deferral is registered as a lien on title and must be paid back to the Municipality with interest at such time the applicant no longer owns the property. This mandatory deferral program has been in effect since 1998 and to date; the Town has not received any applications.

A second deferral program was introduced in 2016 and approved by the Region of Halton on March 23, 2016 and is being offered in addition to, and mutually exclusive of, the existing year over year deferral program referred to above. This program is referred to as the Older Adults Property Tax Deferral Program (OATDP).

Key highlights of the OATDP:

- Full deferral of the annual taxes levied.

- All registered owners of a property must apply and to qualify must be 65 years of age by the end of the current year and the combined annual gross income must not exceed \$61,700.
- If the registered owners elect to participate in the OATDP they are precluded from participating in the Town's current program.
- The deferral is interest free to the registered owner. Interest is paid by the Region to the participating municipality.
- When the owner of the property becomes ineligible, there is a one year grace period whereby taxes are deferred and the region continues to pay the interest.
- Full amount of deferred taxes is owing either at the end of the grace period or on the sale of the property, whichever is earlier.
- The program is administered by each participating local municipality.
- Annual renewal applications must be submitted.

To date, the Town of Milton has two active enrollments in this full tax levy deferral program.

#### **Rebate for Charitable Organization Program (page 16 of FN-13-22)**

In alignment with the requirements of Section 361 of the Municipal Act, a rebate is provided for eligible charitable organizations. For 2022, the Region has approved a continuation of the existing program that provides a rebate of 40% of the current year's Commercial taxes, with no change in eligibility criteria. The cost of the charity rebate in 2021 for the Town of Milton was \$29,206.

#### **Small-Scale Value-Added and Commercial Activities on Farms (page 14 of FN-13-22)**

In 2018, the Province amended O.Reg.282/98 under the Assessment Act to provide for prescribed optional subclasses for small-scale on-farm business for industrial and commercial property classes. To qualify for the subclass, the industrial or commercial parcel on the property must satisfy the following requirements:

- For an industrial property, the land is primarily used to process or manufacture products produced from the land of the farming business.
- For a commercial property, the land is primarily used to sell farm products or derivatives of farm products produced from the land of the farming business.
- The industrial or commercial parcel would be in the farm property class if not for the activities occurring that are described above.
- The assessment of the commercial or industrial parcel cannot be equal to or greater than \$1.0 million.

There are currently 6 properties in Milton that qualify for these subclasses within the commercial property class. There are no industrial properties with these subclasses. Regional council approved the adoption of both the commercial and industrial subclasses

for Tax Policy 2020 and onwards. The first \$50,000 of assessment within the commercial subclass, C7, will receive a 75% reduction in the municipal tax rate.

Starting in 2022, municipalities have the option to adopt a second subclass that would increase the eligible assessment amount to \$100,000 from the current \$50,000. MPAC has advised that based on an initial review, there are no properties that have been identified as being eligible for this additional subclass within Halton Region.

### **Postponement of the 2021 Reassessment (page 12 of FN-13-22)**

The Provincial government announced the delay of the 2021 reassessment to provide municipal governments with the capacity to focus on the COVID-19 pandemic. The reassessment would have otherwise updated the current value assessments for all Ontario properties to reflect their valuation as of January 1, 2019. Increases in assessment from the reassessment would have been phased in over a 4-year period reaching its full valuation in 2024. The last valuation date of a property's current value assessment currently remains as at January 1, 2016 and, excludes any in-year changes to a property. The current value assessment use for 2022 taxation is the same as what was used for 2020 and 2021 taxation. In the 2021 Ontario Budget released on March 24, 2021, the Province announced a further postponement of the property tax reassessment in 2022 and 2023.

### **Optional Small Business Property Subclass (page 13 of FN-13-22)**

On November 5, 2020, the Province released the 2020 Ontario Budget, which included proposed amendments to the Assessment Act, 1990 to create a new optional small business subclass. Recognizing the unique circumstances in municipalities across Ontario, the Province is providing municipalities the flexibility to determine the eligibility criteria for which properties would fall within the subclass.

Upon finalizing 2021 Tax Policy, the optional small business subclass legislation had not been released. The Region and local municipalities proposed under 2021 Tax Policy to review and analyze the implications of adopting the subclass once the regulation was released. Through Regional report No. FN-15-22 re: Optional Small Business Property Subclass in Halton Region, Regional staff recommended to decline the adoption of the small business subclass as it would not effectively provide relief to small businesses, and to ensure tax policy is equitable and fair to all property owners.

### **Vacant Home Tax (page 13 of FN-13-22)**

Through Regional report No. FN-15-22 re: Feasibility of Implementing a Vacant Homes Tax in Halton Region, staff provided Council with the findings led by Ernst & Young and examined the projected effectiveness of a VHT on increasing housing supply. Analysis



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provides indication that the implementation of a VHT in Halton would lead to a reduction in vacant homes and result in positive net revenues which could be invested in the Region's housing strategy objectives. Regional staff recommended moving forward with next steps on implementation of a VHT in Halton including public engagement for input and feedback from residents and stakeholders. The earliest potential implementation date for the program is 2024, utilizing 2023 vacancies.

**THE CORPORATION OF THE TOWN OF MILTON**

**BY-LAW NO. XXX-2022**

BEING A BY-LAW TO PROVIDE FOR THE LEVY AND THE COLLECTION OF RATES OF LEVIES REQUIRED FOR THE TOWN OF MILTON FOR THE YEAR 2022 AND TO PROVIDE FOR THE MAILING OF NOTICES DEMANDING PAYMENT OF TAXES FOR THE YEAR 2022

**WHEREAS** section 3 of the Assessment Act, R.S.O. 1990, c. A.31, as amended, provides that all real property, with specific exceptions, is subject to assessment and taxation,

**WHEREAS** Section 312 of The *Municipal Act*, 2001, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class (Appendix A attached hereto),

**AND WHEREAS** sections 307 and 308 of the said *Act* require tax rates to be established in the same proportion to tax ratios,

**AND WHEREAS** certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

**AND WHEREAS** the Council of the Region of Halton shall pass the Regional Rating By-law, directing the Council of the Town of Milton to levy the 2022 tax rates as approved for Regional general and special purposes including Waste Management for leaf/yard services.

**AND WHEREAS** estimates for the upper and lower tier and for education purposes have been prepared showing the sum of \$228,312,354 is required to be raised for the lawful purpose of the Corporation of the Town of Milton for the year 2022 which estimates are made up as follows:

1. Town of Milton
  - General Municipal Services \$ 79,685,813
2. Region of Halton
  - General Regional Services \$ 81,205,674
  - Enhanced Regional Services – leaf/Yard pickup (Urban) \$ 352,657
3. Downtown Business Improvement Area \$ 245,796
4. Education \$ 66,822,414

**AND WHEREAS** the following is a correct statement of the taxable assessment for the Town of Milton (Appendix B attached hereto):

1. Town of Milton	
• General Municipal Services	27,330,618,310
2. Region of Halton	
• General Regional Services	27,330,618,310
• Enhanced Regional Services–leaf/yard services (Urban)	24,232,140,092
3. Downtown Business Improvement Area	78,297,007
4. Education	27,330,618,310

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF MILTON HEREBY ENACTS AS FOLLOWS:**

1. **THAT** from time to time, there may be charges, fees, costs or other expenses added onto the tax roll as set forth in the *Assessment Act* and *Municipal Act* and any other applicable Acts and the By-laws in force in this municipality. Such 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 fashion as may be specifically authorized by the applicable statute;
2. **AND THAT** the 2022 Interim tax levies, shall be shown as a reduction on the final tax levy;
3. **AND THAT** the 2022 tax rates detailed in Schedule “A” to this By-law be adopted and applied against the whole of the assessment for real property in each of the respective classes as detailed in Schedule “B” to this By-law;
4. **AND THAT** the net amount of taxes levied by this By-law, shall be due and payable in two installments, the first one being the 30<sup>th</sup> day of June, 2022 and the second one being the 29<sup>th</sup> day of September, 2022. The 2022 Interim due dates were February 28<sup>th</sup> 2022 and April 29<sup>th</sup>, 2022;
5. **AND THAT** the 2022 final due dates for the Pre-Authorized Tax Payment Program be established as follows:

**Monthly Pre Authorized Plan:** June 30, 2022; July 29, 2022; August 31, 2022; September 29, 2022; October 31, 2022.

**Due Date Pre Authorized Plan:** June 30, 2022; September 29, 2022

6. **AND THAT** notwithstanding sections 4 and 5, where the total final levy taxes to be imposed on a property would be less than five (5) dollars, the amount of actual taxes payable shall be zero;
7. **AND THAT** any installment or any part of any instalment of rates, taxes and assessments not paid on or before the day prescribed by the respective section of this By-law which sets out payment of such instalments, shall be subject to a penalty which shall be added to and collected with rates, taxes and assessments and which shall be a percentage charge of One and One Quarter per centum (1 ¼%) on the first day of default and a further One and One Quarter per centum (1 ¼%) for each calendar month thereafter in which default continues;
8. **AND THAT** the Treasurer or delegate are authorized to accept part payment from time to time on account of the oldest outstanding interest, then the oldest outstanding taxes, then penalty charges and then current years taxes due, or alternatively is authorized to refuse acceptance of any such part payment;
9. **AND THAT** the Treasurer is hereby authorized to send the notice provided for by Section 343(6) of *The Municipal Act, 2001*, to the address of the property shown on the Tax Roll or an alternate address as directed in writing by the person taxed;
10. **AND THAT** immediately after sending a tax bill, the Treasurer shall create a record of the date on which it was sent and this record is, in the absence of evidence to the contrary, proof that the tax bill was sent on that date;
11. **AND FURTHER THAT** taxes are payable at the Municipal Offices being 150 Mary St., Milton ON L9T 6Z5, or by mail to PO Box 400, Milton ON L9T 4Z1, or by other means that may be introduced from time to time by the Town of Milton.

**PASSED IN OPEN COUNCIL ON May 9, 2022.**

Gordon A. Krantz

Mayor

Meaghen Reid

Town Clerk

Schedule "A"  
By-law No. XXX-2022  
2022 Tax Rates

Description	General Municipal	General Regional	Regional Enhanced Waste	Education	Tax Rate	Tax Rate with Enhanced Waste
Residential/Farm	0.00271966	0.00277153	0.00001336	0.00153000	0.00702120	0.00703456
Multi-Residential	0.00543932	0.00554307	0.00002672	0.00153000	0.01251239	0.01253912
New Multi-Residential	0.00271966	0.00277154	0.00001336	0.00153000	0.00702120	0.00703456
Commercial	0.00396118	0.00403674	0.00001946	0.00770552	0.01570344	0.01572291
Commercial Vacant Units, Excess Land	0.00396118	0.00403674	0.00001946	0.00770552	0.01570344	0.01572291
Commercial Occupied Small-Scale On-Farm	0.00099030	0.00100918	0.00000486	0.00220000	0.00419948	0.00420435
Land Awaiting Development	0.00203975	0.00207865	0.00001002	0.00114750	0.00526590	0.00527592
Industrial	0.00568599	0.00579446	0.00002793	0.00880000	0.02028045	0.02030838
Industrial Vacant Units, Excess Land	0.00568599	0.00579446	0.00002793	0.00880000	0.02028045	0.02030838
Industrial New Construction	0.00568599	0.00579446	0.00002793	0.00880000	0.02028045	0.02030838
Industrial New Construction Vacant/Excess	0.00568599	0.00579446	0.00002793	0.00880000	0.02028045	0.02030838
Pipelines	0.00288746	0.00294254	0.00001418	0.00880000	0.01463000	0.01464419
Farmlands	0.00054393	0.00055430	0.00000267	0.00038250	0.00148074	0.00148341
Managed Forests	0.00067992	0.00069289	0.00000334	0.00038250	0.00175530	0.00175864
<b>Downtown Business Improvement Area</b>	<b>BIA Area 1</b>	<b>BIA Area 2</b>	<b>BIA Area 3</b>			
Commercial	0.00439368	0.00263621	0.00175747			
Commercial Vacant Units, Excess Land	0.00439368	0.00263621	0.00175747			
Industrial	0.00630681	0.00378409	0.00252272			
Industrial Vacant Units, Excess Land	0.00630681	0.00378409	0.00252272			



Schedule "B"  
By-law No. XXX-2022  
Returned Assessment for 2022 Taxation

<b>Description</b>	<b>2021 Assessment</b>
Residential/Farm	22,730,281,516
Multi-Residential	146,592,874
New Multi-Residential	12,194,400
Commercial	3,253,099,198
Commercial Small-Scale On-Farm Business	88,300
Land Awaiting Development	11,628,000
Industrial	626,789,009
Pipelines	109,994,000
Farmlands	397,699,414
Managed Forests	42,251,599
<b>Total Assessment</b>	<b>27,330,618,310</b>

Report To:	Regional Chair and Members of Regional Council
From:	Cyndy Winslow, Commissioner, Finance and Regional Treasurer
Date:	April 20, 2022
Report No:	FN-13-22
Re:	2022 Tax Policy

**RECOMMENDATION**

1. THAT the following tax ratios be adopted for the 2022 taxation year:
 

Residential	1.0000
Multi-Residential	2.0000
New Multi-Residential	1.0000
Commercial	1.4565
Industrial	2.0907
Pipe Line	1.0617
Farm	0.2000
Managed Forests	0.2500
Landfill	1.4565
  
2. THAT the 2022 taxation rates for Regional services as set out in Attachment #1 to Report No. FN-13-22 re: 2022 Tax Policy be adopted.
  
3. THAT Halton Region permanently exits Part IX of the *Municipal Act, 2001* that specifies the capping provisions as there are no longer any properties in the program as of the 2021 taxation year.
  
4. THAT the remaining deferred revenue related to the capping program of \$893,015 be distributed to the Region and the Local Municipalities based on the Regional/Local share of 2021 residential tax rates weighted by the 2021 Taxable Weighted Current Value Assessment for the capped property classes (multi-residential, commercial and industrial) with \$412,270 allocated to the Region and \$480,745 allocated to the Local Municipalities.
  
5. THAT interest calculated on the Local Municipalities' share of deferred revenue related to the capping program totalling \$241,263 be distributed to the Local Municipalities and funded from the Region's share of deferred revenue related to the capping program.

6. THAT Halton Region continues to provide the following rebates and deferrals to be funded through the Council-approved 2022 operating budget from Non-Program:
  - a. Provide a tax rebate for Registered Charitable Organizations under Section 361 of the *Municipal Act, 2001* at a rate of 40% of the current year's taxes applicable to the space occupied as set out in By-Law No. 120-98, as amended;
  - b. Provide a property tax increase deferral on residential properties to low income older adults and low income persons with disabilities under Section 319 of the *Municipal Act, 2001*;
  - c. Provide a full property tax deferral to low income older adults under the Older Adults Property Tax Deferral Program as set out in By-law No. 20-16, as amended;
  - d. Cost-share with the local municipalities for the property tax rebate program for low income older adults in the same proportion as their share of the total current year taxes subject to the rebate being established by a by-law under Section 365 of the *Municipal Act, 2001*;
  - e. Provide a reduction or refund of the Regional portion of property taxes for eligible Heritage Property in the same proportion as that provided for by local municipalities' by-laws established under Section 365.2 of the *Municipal Act, 2001*.
7. THAT the Director of Legal Services be authorized to prepare all necessary by-laws to establish the aforesaid 2022 taxation rates, taxation policies, due date changes and property tax relief programs.
8. THAT the Regional Clerk forward a copy of Report No. FN-13-22 and the related by-laws to the City of Burlington, the Town of Halton Hills, the Town of Milton and the Town of Oakville.

## REPORT

### **Executive Summary**

- Under the *Municipal Act, 2001*, Regional Council must annually approve tax policies to set the upper-tier rating by-laws, tax ratios, capping program and tax relief programs.
- Policy options are outlined in this report and the "2022 Current Value Assessment (CVA) and Tax Policy Reference Manual" is provided under separate cover to this report.

- The combined total assessment change for the 2022 taxation year is 1.23% which is comprised solely of the net in-year assessment growth. There is no phase-in valuation impact due to the Province's postponement of the reassessment update.
- The Region's tax impact, including Police, is 2.2%.
- In 2022, the Region will permanently exit Part IX of the *Municipal Act, 2001* that specifies the capping provisions, as there are no longer any capped properties in the multi-residential, commercial and industrial property classes as of the 2021 taxation year.
- It is recommended that the remaining deferred revenue related to the capping program of \$893,015 be distributed to the Region and the Local Municipalities based on the Regional/Local share of 2021 residential tax rates weighted by the 2021 Taxable Weighted Current Value Assessment for the capped property classes (multi-Residential, commercial and industrial) with \$412,270 allocated to the Region and \$480,745 allocated to the Local Municipalities, and interest on the Local Municipalities' share of deferred revenue related to the capping program calculated at \$241,263 be distributed to the Local Municipalities and funded from the Region's share of deferred revenue related to the capping program. This results in a total allocation of \$722,008 to be distributed to the Local Municipalities, and \$171,007 allocated to the Region.
- It is recommended that the Region continues to provide the following rebates and deferrals to be funded through the Council-approved 2022 operating budget from Non-Program:
  - Provide a tax rebate for Registered Charitable Organizations at a rate of 40% of the current year's taxes applicable to the space occupied;
  - Provide a property tax increase deferral on residential properties to low income older adults and low income persons with disabilities;
  - Provide a full property tax deferral to low income older adults under the Older Adults Property Tax Deferral Program;
  - Cost-share with the local municipalities for the property tax rebate program for low income older adults in the same proportion as their share of the total current year taxes;
  - Provide a reduction or refund of the Regional portion of property taxes for eligible Heritage Property in the same proportion as that provided for by local municipalities' by-laws.

## **Background**

The purpose of this report is to provide Regional Council with recommendations regarding property taxation for 2022 and to obtain approval for the 2022 Regional property tax rates.

In accordance with the *Municipal Act, 2001*, the Region is required to pass by-laws and/or implement programs as follows:

- Upper-tier tax ratio setting
- Upper-tier rating by-law(s)
- Exit capping by-law for commercial, industrial and multi-residential classes
- Relief program for low income older adults and low income disabled homeowners
- Rebate program for charitable organizations

Further, under separate cover to this report is the “2022 Current Value Assessment (CVA) and Tax Policy Reference Manual” to assist members of Regional Council and the public in understanding assessment and property tax in Ontario, and specifically in Halton Region. This manual is also available to the public through Halton’s website ([www.halton.ca](http://www.halton.ca)).

## **Discussion**

The final Regional tax rates are calculated by taking the assessment information from the Municipal Property Assessment Corporation (MPAC), weighting the assessment based on the tax ratios and dividing the 2022 Regional levy requirement by the weighted assessment. The following provides the information on each of these components.

### **Assessment Changes**

As shown in Table 1 below, the combined total assessment change for the 2022 taxation year is 1.23%, which is the change in the weighted taxable assessment from the tax roll used for the 2021 taxation year to the tax roll used for the 2022 taxation year.

**Table 1: 2022 Combined Total Assessment Change**

Taxable Weighted Assessment						
Class	2021 Tax Year	2021 Year End	% Change for In-Year Growth	2022 Tax Year	% Change related to Phase In Valuation	Total % Change
Residential	\$ 128,041,297,872	\$ 130,171,917,294	1.66%	\$ 130,171,917,294	0.00%	1.66%
Multi-Residential	6,348,429,644	6,361,242,372	0.20%	6,361,242,372	0.00%	0.20%
New Multi-Residential	205,807,100	205,807,100	0.00%	205,807,100	0.00%	0.00%
Commercial	25,581,538,653	25,677,785,863	0.38%	25,677,785,863	0.00%	0.38%
Industrial	6,766,887,364	6,592,991,210	-2.57%	6,592,991,210	0.00%	-2.57%
Pipe Line	320,984,823	323,309,946	0.72%	323,309,946	0.00%	0.72%
Farm	203,018,167	202,119,133	-0.44%	202,119,133	0.00%	-0.44%
Managed Forests	14,909,526	15,509,235	4.02%	15,509,235	0.00%	4.02%
<b>Total</b>	<b>\$ 167,482,873,149</b>	<b>\$ 169,550,682,152</b>	<b>1.23%</b>	<b>\$ 169,550,682,152</b>	<b>0.00%</b>	<b>1.23%</b>

Taxable Weighted Assessment						
Municipality	2021 Tax Year	2021 Year End	% Change for In-Year Growth	2022 Tax Year	% Change related to Phase In Valuation	Total % Change
Burlington	\$ 51,702,172,206	\$ 51,946,891,884	0.47%	\$ 51,946,891,884	0.00%	0.47%
Halton Hills	15,383,644,635	15,489,405,095	0.69%	15,489,405,095	0.00%	0.69%
Milton	28,618,882,089	29,299,864,992	2.38%	29,299,864,992	0.00%	2.38%
Oakville	71,778,174,218	72,814,520,182	1.44%	72,814,520,182	0.00%	1.44%
<b>Total</b>	<b>\$ 167,482,873,149</b>	<b>\$ 169,550,682,152</b>	<b>1.23%</b>	<b>\$ 169,550,682,152</b>	<b>0.00%</b>	<b>1.23%</b>

Notes: The % change columns in both tables do not total 1.23% due to the use of different bases in each calculation

The 1.23% increase solely relates to the net in-year growth in assessment in 2021. The phase-in valuation change of 0.0% is due to the assessments reaching full value in 2020 and the postponement of the 2021 reassessment for both the 2021 and 2022 tax years. This means that assessments used for the 2022 taxation year will continue to be based on the same valuation date that was in effect for the 2021 taxation year of January 1, 2016.

The net in-year assessment growth of 1.23% for 2021 incorporates all additional assessment generated from new development that has been valued by MPAC during the year. The increase in assessment is offset by reduced assessment values resulting from Assessment Review Board appeal settlements and Requests for Reconsideration settlements. The net in-year assessment growth results in a reduction to the tax impact as per the 2022 Budget and Business Plan, which supports the costs of maintaining levels of service in a growing community.

In contrast, valuation changes based on MPAC's reassessment do not generate any additional tax revenue but rather result in a redistribution of the relative tax share among the property classes. As noted above, there are no valuation changes in 2022.

On November 4, 2021, the Province released the *2021 Ontario Economic Outlook and Fiscal Review*, which included an announcement that the Province is further postponing the property tax assessment for the 2022 and 2023 tax years. Property assessments will continue to be based on the valuation date used for 2021 for the 2022 and 2023 tax years.

## **2022 Regional Levy Requirement**

Regional Council approved the net Regional levy requirement of \$471,066,474 through Report No. FN-41-21 re: 2022 Budget and Business Plan and Disposition of the 2021 Surplus, which assumed 2021 in-year assessment growth of 1.70%.

The final assessment information from MPAC is finalized in December during the same week that Regional Council approves the budget. This can lead to variances between the budgeted and actual assessment growth. The actual 2021 in-year assessment growth was 1.23%, which is 0.47% lower than the budgeted assessment growth of 1.70%. In order to maintain the Council-approved 2022 tax increase of 2.2%, the net levy requirement is reduced to \$468,956,443, as shown in Table 2 below, and a transfer from the Tax Stabilization reserve of \$2,110,031, approved through Report No. FN-41-21, is required to fund the shortfall to maintain the 2022 Budget requirement of \$471,066,474. The 2022 Regional Levy By-law accompanies Report No. FN-13-22 for approval.

**Table 2: 2022 Actual Assessment Growth**

	<b>2022 Budget</b>	<b>2022 Levy</b>	<b>Difference</b>
Assessment Growth	1.70%	1.23%	-0.47%
Tax Increase	2.2%	2.2%	0.0%
Net Levy Requirement	\$471,066,474	\$468,956,443	(\$2,110,031)

## **Tax Ratios**

One of the limited tools provided by the Province to the municipalities in setting tax rates is adjusting tax ratios to address tax shifts created through reassessments. Regional staff are proposing no changes to the 2022 tax ratios as shown in Table 3 below. The 2022 Regional Tax Ratio By-law accompanies Report No. FN-13-22 for approval.

**Table 3: 2022 Tax Ratios**

Property Class	Ranges of Fairness (O. Reg. 386/98)	Halton Region Tax Ratios		Threshold Ratios (O. Reg. 73/03)
		2021	2022	
Residential	1.00*	1.0000	1.0000	2.0000
Multi-Residential	1.00 - 1.10	2.0000	2.0000	
New Multi-Residential	1.00 - 1.10	1.0000	1.0000	
Commercial	0.60 - 1.10	1.4565	1.4565	1.9800
Industrial	0.60 - 1.10	2.0907	2.0907	2.6300
Pipe Line	0.60 - 0.70	1.0617	1.0617	
Farm	0.0 - 0.25**	0.2000	0.2000	
Managed Forests	0.25***	0.2500	0.2500	
Landfill	0.60 - 1.10	1.4565	1.4565	25.0000

\*Section 308 of the *Municipal Act, 2001* sets the tax ratio for Residential as 1.0

\*\*Section 308.1 of the *Municipal Act, 2001* restricts the tax ratio for Farm to be 0.25 or lower

\*\*\*Section 308.1 of the *Municipal Act, 2001* sets the tax ratio for Managed Forests as 0.25

**2022 Tax Rate**

As shown in Table 4 below, the 2022 final tax rates are calculated based on the assessment changes, 2022 levy requirements, and the tax ratios as noted above. The blended Regional residential urban tax rate is 0.00277052, representing the 2.2% tax increase.

**Table 4: 2022 Final Tax Rates**

2022 Regional Residential Tax Rates		
Regional Services	2022 Levy	Residential Tax Rate *
General	\$ 263,721,158	0.00155541
Police	175,946,539	0.00103772
Waste Management		
Burlington	9,865,116	0.00019056
Halton Hills	2,965,610	0.00025635
Milton	5,579,843	0.00019176
Oakville	10,878,177	0.00014940
<b>Total **</b>	<b>\$ 468,956,444</b>	<b>0.00277052</b>

Schedule may not add due to rounding

\* Residential tax rate for urban properties

\*\* Total Tax Rate based on combined Waste Mgmt rate

There are three components to the Regional Levy: Regional General Services, Police Services and Waste Management Services. Regional General Services, including recycling and organics, and Police Services are funded by the entire assessment base. The balance of Waste Management Services is calculated on an area rating specific to each local municipal assessment base under Section 326 of the *Municipal Act, 2001* as service levels vary by local municipality. Regional staff continue to review waste management services for harmonization opportunities to move toward a region-wide



waste management tax rate in future years. Attachment #1 to this report contains the recommended Regional tax rates for 2022 for all property classes, and are included in the 2022 Regional Levy By-law, which accompanies Report No. FN-13-22 for approval.

The Region received the final Education tax rates for 2022 from the Ministry of Finance through O. Reg. 46/21 which amended O. Reg. 400/98 of the *Education Act, 1990*. Table 5 below summarizes education rates by property class applicable for the Region in 2022.

**Table 5: Final Business Education Tax Rates**

<b>Final Education Rates</b>	
<b>Property Class</b>	<b>2022 Tax Year</b>
Residential	0.00153000
Multi-Residential	0.00153000
New Multi-Residential	0.00153000
Commercial	0.00770552
Commercial - New Construction	0.00770552
Commercial - Small-Scale On-Farm Business	0.00220000
Industrial	0.00880000
Industrial - New Construction	0.00880000
Industrial - Small-Scale On-Farm Business	0.00220000
Pipe Line	0.00880000
Farm	0.00038250
Managed Forests	0.00038250
Landfill	0.00864766

## 2022 Tax Impact

The Region's tax increase for 2022 is 2.2%. Table 6 provides a summary of the combined Regional tax impact by municipality for an urban residential property per \$100,000 of current value assessment (CVA).

**Table 6: Combined Regional Tax Impact**

Residential Tax Impacts per \$100,000 CVA					
2022 Taxes	Combined				Blended Regional Tax Only
	Burlington	Halton Hills	Milton	Oakville	
<b>Regional Services:</b>					
General & Waste Management	\$ 174.60	\$ 181.18	\$ 174.72	\$ 170.48	\$ 173.28
Police	103.77	103.77	103.77	103.77	103.77
Sub-total	\$ 278.37	\$ 284.95	\$ 278.49	\$ 274.25	\$ 277.05
<b>Local Municipal Services:</b>					
General	364.42	380.35	271.97	305.07	
Hospital	5.97	-	-	-	
Education	153.00	153.00	153.00	153.00	
<b>Total</b>	<b>\$ 801.75</b>	<b>\$ 818.30</b>	<b>\$ 703.46</b>	<b>\$ 732.33</b>	<b>\$ 277.05</b>
2021 Taxes	Combined				Blended Regional Tax Only
	Burlington	Halton Hills	Milton	Oakville	
<b>Regional Services:</b>					
General & Waste Management	\$ 171.76	\$ 178.34	\$ 171.66	\$ 167.56	\$ 170.37
Police	100.81	100.81	100.81	100.81	100.81
Sub-total	\$ 272.57	\$ 279.15	\$ 272.47	\$ 268.36	\$ 271.17
<b>Local Municipal Services:</b>					
General	348.02	364.28	257.87	300.15	
Hospital	6.00	-	-	-	
Education	153.00	153.00	153.00	153.00	
<b>Total</b>	<b>\$ 779.58</b>	<b>\$ 796.43</b>	<b>\$ 683.33</b>	<b>\$ 721.51</b>	<b>\$ 271.17</b>
Dollar Impact on Total Taxes	\$ 22.17	\$ 21.87	\$ 20.12	\$ 10.81	\$ 5.88
Percentage Impact on Total Taxes	2.8%	2.7%	2.9%	1.5%	2.2%

Schedule may not add due to rounding

## 2022 Tax Allocation

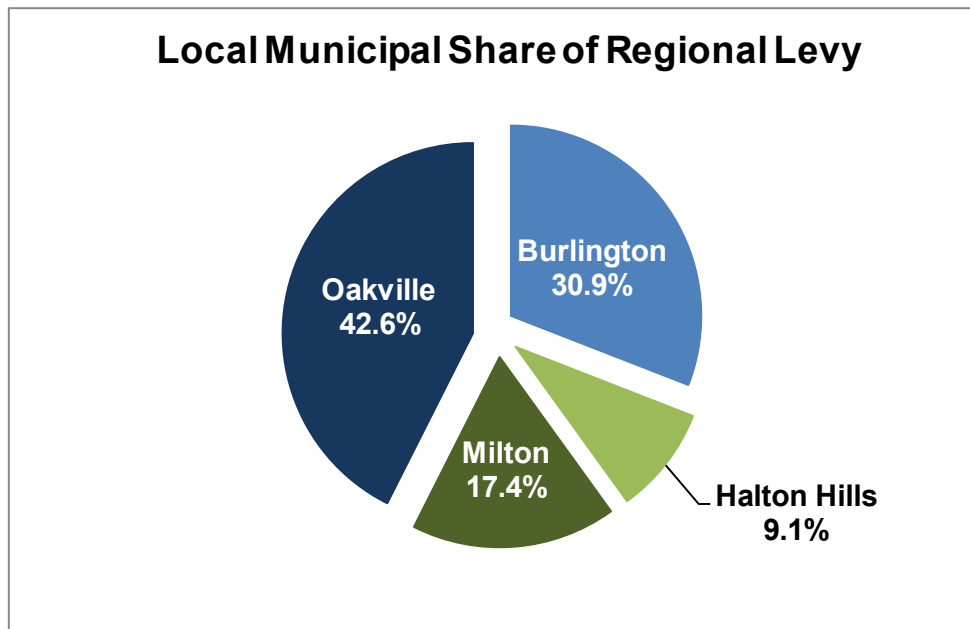
The percentage breakdown of the final 2022 taxes for Regional, Local and Education taxes for an urban residential property in each local municipality is shown in Table 6 below.

**Table 6: Share of Residential Taxes by Municipality**

Percentage Share of Residential Taxes by Municipality				
	Burlington	Halton Hills	Milton	Oakville
<b>Region</b>	34.7%	34.8%	39.6%	37.4%
<b>Local</b>	46.2%	46.5%	38.7%	41.7%
<b>Education</b>	19.1%	18.7%	21.7%	20.9%
	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Chart 1 illustrates the percentage share of the Regional levy by each local municipality.

**Chart 1: Local Municipal Share of Region Levy**



### **Capping Program**

Provincial capping legislation was introduced through Bill 79 *Fairness for Property Taxpayers Act, 1998* (for 1998-2000) and Bill 140 *Continued Protection for Property Taxpayers Act 2000* (for 2001 and subsequent years). The objective of the provincially mandated capping program was to limit assessment-related tax increases on properties in the commercial, industrial and multi-residential classes to a maximum percentage each year. In Halton Region, the program was originally implemented in 1998 when CVA began as a transitional mechanism to mitigate significant tax impacts. The ability to exclude properties that have reached CVA level taxes eliminated capped properties in the multi-residential class in 2009 and also significantly reduced the number of capped properties in the commercial and industrial classes.

Under s. 329.1 of the *Municipal Act, 2001*, municipalities, other than a lower-tier municipality, have the ability to establish the capping criteria up to certain thresholds. Accordingly, Regional Council approved through Report No. FN-11-17 re: 2017 Tax Policy to further reduce the cost of capping by increasing the annual cap and the capping thresholds as enabled through O. Reg. 102/16. Similarly, further amendments to O. Reg. 73/03 (through O. Reg. 131/17) provide municipalities increased flexibility to accelerate progress to CVA level taxes and to exit or phase-out from the program under certain conditions.

The Region meets the requirements set out in O. Reg. 73/03 section 8.2(2), and as such, a 2022 Regional By-law has been provided to accompany Report No. FN-13-22 to exit

Part IX of the *Municipal Act, 2001* that specifies capping provisions as there are no longer any capped properties in the multi-residential, commercial and industrial property classes as of the 2021 taxation year.

### **Capping Surplus**

Since the introduction of the program in 1998, capping and clawback requirements were established on a Region-wide basis as part of the annual tax policy setting process. Between 1998 and 2017, the Region funded capping through clawbacks, which involves retaining or clawing back the full tax savings of properties whose taxes should be reduced, and using it to fund the taxes on properties that were capped. As reported through Report No. FN-12-18 re: 2018 Tax Policy, as a result of a historical adjustment to the capping and clawback program, a favourable balance of \$1,009,680 between the capping and clawback values was realized and retained by the Region as deferred revenue, until funding was required to phase-out the capping and clawback program. Through Report No. FN-12-18, Regional Council approved to fund the capping program from the deferred revenue associated with this program and that tax savings for properties were no longer clawed back. The deferred revenue funded the capping program costs of \$116,665 from 2018 to 2020, resulting in a final remaining balance in deferred revenue of \$893,015 related to this program.

With the Region's exit of the capping program in 2022, staff are recommending that the remaining deferred revenue related to the capping program of \$893,015 be distributed between the Region and Local Municipalities based on the Regional/Local share of 2021 residential tax rates weighted by the assessments of the 2021 capped property classes (multi-residential, commercial and industrial). This results in an allocation of 46.2 per cent to the Region totalling \$412,270 and 53.8 per cent to the Local Municipalities totalling \$480,745. Interest on the Local Municipalities' share of deferred revenue has been calculated using the Region's deposit interest rate on current account balances per the banking services contract. Interest totalling \$241,263 will be distributed to the Local Municipalities and the Region's share of deferred revenue related to the capping program will be reduced to fund the interest adjustment. This results in a total allocation of \$722,008 to be distributed to the Local Municipalities, and \$171,007 allocated to the Region, as shown in Table 7 below.

**Table 7: Capping Surplus Distribution**

Capping Surplus Distribution						
Municipality	Local	Region	Total	2021 Taxable Weighted Assessment**		Local Allocation
Burlington	56.5%	43.5%		14,575,098,578	37.7%	272,261
Halton Hills	56.6%	43.4%		3,251,991,194	8.4%	60,747
Milton	48.6%	51.4%		6,295,520,826	16.3%	117,600
Oakville	52.8%	47.2%		14,529,025,299	37.6%	271,400
<b>Local / Region Allocation*</b>	<b>53.8%</b>	<b>46.2%</b>				<b>\$ 722,008</b>
<b>Surplus Allocation</b>	<b>\$ 480,745</b>	<b>\$ 412,270</b>	<b>\$ 893,015</b>			
Interest Adjustment	241,263	(241,263)	-			
<b>Total Allocation</b>	<b>\$ 722,008</b>	<b>\$ 171,007</b>	<b>\$ 893,015</b>			

\* Based on 2021 Residential Tax Rates weighted by share of capped property classes

\*\* Includes Capped Property Classes (Multi-Residential, Commercial, Industrial)

### **Postponement of the Reassessment**

Property taxation is based on the assessed value of properties, and in Ontario those assessments are reviewed and updated every four years by MPAC. The next property valuation update, known as a reassessment, was scheduled to be completed by MPAC in 2020 for the 2021 taxation year. However, due to the unique and unforeseen challenges of the COVID-19 pandemic that all municipalities, residents, and businesses faced during 2020, the Province announced in the *March 2020 Economic and Fiscal Update*, which was released on March 25<sup>th</sup>, 2020, that it was postponing the reassessment to maintain stability in the context of the emerging pandemic. This meant that assessments for the 2021 taxation year continued to be based on the same valuation date that was in effect for the 2020 taxation year.

The postponement provided an opportunity for the Province to conduct a Property Assessment and Taxation Review. Through this review, the Province sought stakeholder input to explore opportunities to support a competitive business environment and enhance the accuracy and stability of property assessments. The feedback received during this review would inform the development of policies for the next reassessment.

In the *2021 Ontario Budget* released on March 24<sup>th</sup>, 2021, the Province implemented a further postponement of the property tax reassessment in 2022 to provide continued stability and certainty to residents and businesses, and to enable municipalities to focus on responding to the COVID-19 pandemic. Through the Property Assessment and Taxation Review, the Province continued to seek input from municipalities, taxpayers, and interested stakeholders regarding the timing and valuation date for the next reassessment. Outcomes from the consultation was communicated in fall 2021 through the Province's Economic Outlook and Fiscal Review.

The *2021 Ontario Economic Outlook and Fiscal Review: Build Ontario* released on November 4<sup>th</sup>, 2021, announced that the property assessments for the 2022 and 2023 tax years will continue to be based on the same valuation date that was used for 2021. The decision to postpone the reassessment for 2022 and 2023 was based on the

outcomes from the Property Assessment and Taxation Review. The advice received through the consultations led the Province to conclude that the priority is to maintain stability for taxpayers and municipalities at this time.

With the postponement of the reassessment in 2022, the valuation date of a property's current value assessment remains as at January 1, 2016 and, excluding any in-year changes to a property, the current value assessment used for 2022 taxation is the same as what was used for 2021 taxation.

### **Optional Small Business Property Subclass**

Through the 2020 Ontario Budget, the Province of Ontario introduced a new optional small business property tax subclass. Municipalities may choose to provide a tax discount up to 35 per cent for properties that the municipality deems eligible for the subclass. If adopted, the subclass reduction will cause a shift in the tax burden onto other properties outside of the subclass (commercial and/or industrial property tax class or all property classes).

Through Report No. FN-15-21 re: 2021 Tax Policy, staff proposed to review and analyze the implications of adopting the subclass once the regulations were released. The regulations were released in May 2021, and staff have worked together with the Halton Area Municipal Treasurers and local municipalities' tax teams to comprehensively review the benefits and challenges of adopting the subclass in Halton.

At Regional Council on October 20, 2021, staff provided Council with an update (Report No. FN-29-21, re: 2021 Tax Policy Update) on the subclass. For Council's consideration on the April 2022 agenda is Report No. FN-14-22 re: Optional Small Business Property Tax Subclass in Halton Region which provides the analysis of the subclass and recommends that Halton Region not proceed with adopting the subclass since it would not effectively provide relief to small businesses in Halton, and to ensure Halton's tax policy is equitable and fair to all property owners.

### **Optional Vacant Homes Tax**

At the Regional Council meeting on June 16, 2021, Regional Council requested that staff report back on a tax on vacant homes, the impact on corporate purchases of single family homes, and the related impact on affordable housing.

At Regional Council on October 20, 2021, staff provided Council with an update (Report No. FN-29-21, re: 2021 Tax Policy Update) on the Vacant Homes Tax. For Council's consideration on the April 2022 agenda is Report No. FN-15-22 re: Optional Vacant Home Tax in Halton Region. The Region retained Ernst & Young for the purpose of conducting a feasibility assessment of adopting a Vacant Homes Tax in Halton which

- examined the feasibility of the vacant homes tax through an analysis of the potential revenues generated, and estimated implementation and administrative costs;

- projected the effectiveness of a vacant homes tax on increasing housing supply; and
- considered the request to know the impact of corporate purchases of single family homes in Halton however this was excluded from the engagement as aggregate information related to the sale and ownership of homes by corporations is not available, so this request could not be responded to.

The feasibility study provides indication that the implementation of a vacant homes tax in Halton would lead to a reduction in vacant homes and result in positive net revenues which could be invested in Halton Region's Comprehensive Housing Strategy objectives. The report seeks approval for staff to move forward with the next steps of implementing a vacant homes tax program in Halton which would include undertaking public engagement to obtain input and feedback from Halton Residents and stakeholders, followed by undertaking a design and implementation study.

### **Proposed Changes Announced by the Province**

In January 2022, the Ministry of Finance released the 2022 Property Tax Decisions letter, which included proposed changes to various property tax-related items, including:

- Business Education Tax Rates
- Small-Scale On-Farm Business Subclass
- Brownfields Financial Tax Incentive Program
- Municipal Property Tax Flexibility – Levy Restriction
- New Construction Classes for Education Property Tax Purposes

These are discussed in more detail below.

#### ***Business Education Tax Rates***

In 2021, the Province limited the Business Education Tax (BET) rates for commercial and industrial properties to 0.88%. Within Halton Region, this reduction benefited the Industrial Property Class which previously had a BET rate of 1.098184%. Commercial properties are at 0.770552%, which is already below 0.88%. The Province will continue to provide the reduction for the 2022 taxation year.

The Province will maintain the BET rates at the 2020 rate for properties whose payments-in-lieu of education taxes the lower- and single-tier municipalities are permitted to retain. The reduction in BET rates does not impact the Region.

#### ***Small-Scale On-Farm Business Subclass***

In 2018, the Province amended O. Reg. 282/98 under the *Assessment Act* to create optional subclasses for small-scale on-farm business for each of the industrial and commercial property classes. Starting in 2018, municipalities would have the option to adopt the new subclass, which would provide a 75% reduction on municipal taxes for the

first \$50,000 of assessment. The Region adopted the subclass in 2020 through Report No. FN-12-20 re: 2020 Tax Policy.

Starting in 2022, municipalities have the option to adopt a second subclass that would increase the eligible assessment amount to \$100,000. Offering a second subclass with a property tax reduction based on a higher threshold would require shifting the tax burden to other properties. The Province will apply a reduced business education tax rate to this increased \$100,000 threshold for all eligible properties, regardless of whether or not municipalities adopt the subclass.

At this time, MPAC has advised that based on an initial review, there are no properties that have been identified as eligible for this additional subclass in Halton Region. MPAC will be conducting further review on potential properties that may be eligible. Staff will report back with an update, including potential impacts and recommendations, as part of the 2023 Tax Policy Report.

### ***Brownfields Financial Tax Incentive Program***

The Brownfields Financial Tax Incentive Program provides an incentive to redevelop contaminated lands through reduced municipal and education property taxes during rehabilitation. The Province is extending the period of matching education property tax assistance from three years to six years for business developments and ten years for residential developments.

The Region does not have its own Brownfield Program, however there is a Regional Community Improvement Plan program that supports the local Community Improvement Plans in Burlington, Halton Hills and Oakville. The Region has allocated \$75,000 in the 2022 budget for this program. As noted in Report No. LPS06-22 re: “Regional Program for Community Improvement Plans: 2021 Annual Update”, there are now four Local Community Improvement Plans in Halton Region.

Since the Region does not have its own Brownfield Program, there is no impact to the Region from this Provincial change. The Town of Oakville and the City of Burlington have their own Brownfield programs and may be impacted by this change.

### ***Municipal Property Tax Flexibility – Levy Restriction***

Municipalities with property classes subject to the levy restriction will continue to have the flexibility to apply a municipal tax increase to those classes of up to 50 per cent of any increase applied to the residential class. A full levy restriction applies to multi-residential properties with a tax ratio greater than 2.0 in 2021. The Region’s multi-residential property class tax ratio was reduced from 2.2619 to 2.0 in 2017 through Report No. FN-11-17 re: 2017 Tax Policy. The Region does not have any levy restricted classes, therefore this has no impact for 2022.



## ***New Construction Classes for Education Property Tax Purposes***

Due to the reduction in the BET rates for commercial and industrial properties to 0.88%, the new construction property classes (realty tax classes: X, Y, Z and K) are no longer differentiated from the main business property classes. Starting in the 2023 taxation year, properties in the new construction classes will be returned to the respective main property classes. This change has no impact on property taxes paid by businesses.

## **Tax Relief Programs**

### ***Rebates for Charitable Organizations***

A rebate program for registered charitable organizations occupying (owned or rented) commercial or industrial properties has been provincially mandated under s. 361 of the *Municipal Act, 2001* since 1998 with the introduction of CVA, and was approved and implemented through By-law No. 120-98, as amended. The mandatory program includes the following discretionary options:

- May provide rebates to organizations that are similar to eligible charities
- May include eligible organizations occupying property in other property classes
- May provide rebates between 40% and 100% and
- May have different rebates for different organizations or charities.

The current program offered in Halton Region provides a rebate of 40% of the current year's taxes for eligible organizations. This level has remained constant since the introduction of the program. This program is administered by the local municipalities through an annual application process. The deadline to apply for charity rebates is the end of February in the following year.

The Regional cost of the charity rebate program was \$161,400 in 2021.

Staff recommend that Regional Council continue the existing program of providing rebates for charitable organizations, as defined under s. 248(1) of the *Income Tax Act*, at a rate equal to 40% of the current year's taxes for the 2022 taxation year.

### ***Older Adults Property Tax Deferral Programs***

#### ***Deferral of Property Tax Increase***

A mandatory tax relief program for low income older adults and low income disabled homeowners was introduced as part of the 1998 property tax reform under s. 319 of the *Municipal Act, 2001*. The eligibility criteria for this program are established by upper-tier municipalities and are administered by the local municipalities. The Region established the eligibility criteria which are reviewed as part of the annual tax policy report. The program allows for an interest-free deferral of all annual property tax increases for eligible low income older adults and low income disabled homeowners. For 2022, Regional staff recommend that Council continue the existing program. The 2022 Regional By-law for

the Property Tax Increase Deferral Program for Low Income Older Adults and Low Income Persons with Disabilities accompanies Report No. FN-13-22 for approval.

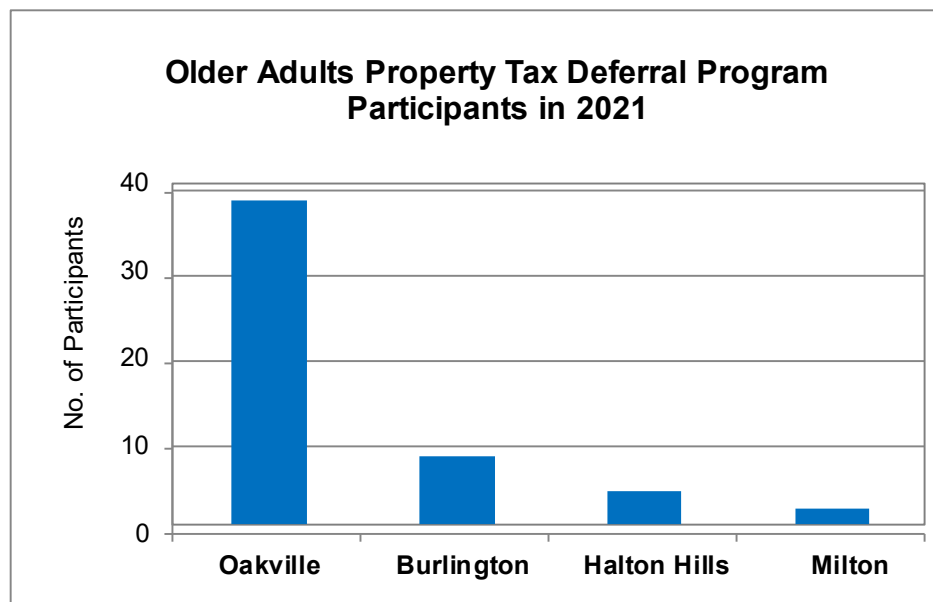
### *Deferral of Full Property Tax*

In March 2016, Regional Council approved Report No. FN-06-16 re: Implementation of Older Adults Property Tax Deferral Program and passed By-law No. 20-16, as amended, to provide a full property tax deferral program, interest-free to the homeowner, for low income older adults who own real property in Halton Region. Section 107 of the *Municipal Act, 2001*, permits a municipality to make grants for any purpose that Regional Council considers to be in the interest of the municipality, subject to certain restrictions. The Region provides grants to the local municipalities to fund the interest cost of the deferral. This program was adopted by the local municipalities and commenced on July 1, 2016.

The program was designed to help eligible low income older adults remain in their homes by deferring full property taxes with the interest being paid by the Region. The program is being offered in addition to, and mutually exclusive of, the existing property tax increase deferral discussed above for low income older adults (s. 319 of the *Municipal Act, 2001*) and the local tax rebate programs for low income older adults under s. 365 of the *Municipal Act, 2001*, as set out below. For example, if an older adult is accepted for the full tax deferral program, then the same person is not eligible for a local tax rebate program or the tax deferral for the property tax increase for low income older adults.

In 2021, a total of 52 households participated in the program Region-wide at a cost of \$140,400, as shown in Chart 2 below.

**Chart 2: Older Adults Property Tax Deferral Program Participation**



The program is reviewed annually and any changes to the program are brought forward to Council for consideration as part of the annual tax policy report. For 2022, Regional staff recommend that Council continue the existing program.

### ***Local Tax Rebate for Low Income Older Adults***

Tax rebate programs for low income older adults are offered by the City of Burlington, the Town of Halton Hills, and the Town of Oakville through s.365 of the *Municipal Act, 2001*. This section allows lower-tier municipalities to provide for the cancellation, reduction, or refund of taxes for municipal and school purposes for an eligible property of any person whose taxes are considered to be unduly burdensome. The Council of the lower-tier municipality defines “unduly burdensome” and the rebate criteria. Upper-tier municipalities may cost share in the rebate programs in the same proportional share as the tax revenues. A by-law is required to establish the cost-sharing by the upper-tier municipality. If the upper-tier does not cost share in the program, then the lower-tier is responsible for the portion of the costs relating to the upper-tier municipality.

Halton Region has been cost-sharing the low income older adults’ tax rebates since 2008. The proportion of the rebate for education taxes is automatically shared with the school boards. Older adults apply annually through an application form which is available from the local tax office or the websites in each participating municipality.

The City of Burlington and the Town of Halton Hills continue to offer a rebate program based on participants receiving a monthly guaranteed income supplement under Part II of the *Old Age Security Act*. The City of Burlington’s rebate is \$550, and the Town of Halton Hills’ rebate is \$500. The Town of Oakville offers a rebate of \$500 for those who had a maximum combined household income of \$30,704 in 2021.

The Regional cost of the older adults rebate program was \$138,500 in 2021.

Staff recommend that the Region continue to cost-share in the local rebate programs for low income older adults for the 2022 taxation year. The 2022 Regional By-laws to authorize the cost sharing of Tax Rebates to eligible owners of real property in the City of Burlington and the Town of Halton Hills accompany Report No. FN-13-22 for approval, and the By-law for the Town of Oakville will be provided for approval in May following approval of the Town’s By-law.

### ***Local Tax Rebate for Eligible Heritage Property***

Pursuant to section 365.2 of the *Municipal Act, 2001*, a local municipality may establish a program to provide tax reductions or refunds to eligible heritage properties. Currently, the Town of Halton Hills and the City of Burlington have established local programs.

In 2015, Regional Council approved through Report No. FN-45-15 re: Heritage Properties Tax Rebate Program and Report No. FN-52-15 re: 2016 Budget and Business Plan and Disposition of the 2015 Surplus and passed By-law No. 133-15, as amended, to cost share Local Municipal Heritage Property Tax Rebate programs for eligible properties.

Establishing a Regional Heritage Property Tax Rebate program in conjunction with the local municipalities is supported by the Region's Official Plan (2009) which contains policies pertaining to protection and stewardship of Halton Region's cultural heritage resources. A Heritage Property Tax Rebate program is also consistent with policies of the Provincial Policy Statement 2020 as it promotes conserving cultural heritage resources.

Under the Heritage Property Tax Rebate program, the Region provides a reduction or refund of the Regional portion of property taxes for an eligible heritage property that is the same as that provided by the lower-tier by-law. The Regional cost of the Heritage Property Tax Rebate programs was \$45,600 in 2021.

In addition to the 40% rebate offered to residential properties, the City of Burlington expanded their Heritage Property Tax Rebate program to offer a 20% rebate to commercial properties in 2021.

For 2022, the following rebate will be provided by the Region:

- In the City of Burlington, a total rebate of 40% for eligible residential and 20% for eligible commercial properties of taxes levied for upper-tier purposes
- In the Town of Halton Hills, a total rebate of 20% of taxes levied for upper-tier purposes for eligible properties

Staff recommend that the Region continue to provide a reduction or refund of the Regional portion of property taxes for eligible Heritage Property in the same proportion as that provided for by local municipalities for the 2022 taxation year as outlined above.

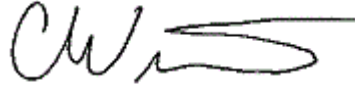
FINANCIAL/PROGRAM IMPLICATIONS

The financial impacts of this report are in accordance with the Region's 2022 Budget and Business Plan.

Respectfully submitted,



Debbie Symons  
Director, Budgets and Tax Policy



Cyndy Winslow  
Commissioner, Finance and Regional  
Treasurer

Approved by



Jane MacCaskill  
Chief Administrative Officer

If you have any questions on the content of this report,  
please contact:

Debbie Symons

Tel. # 7155

Attachments: Attachment # 1 – 2022 Regional Tax Rates  
Attachment # 2 – 2022 Current Value Assessment (CVA) and Tax Policy Reference  
Manual

## 2022 Regional Tax Rates

### Local Municipality - Burlington

	General	Police	Basic Waste	Enhanced Waste	Regional Total Urban	Regional Total Rural
1 - Residential	0.00155541	0.00103772	0.00016638	0.00002418	0.00278369	0.00275951
- farm land I	0.00116656	0.00077829	0.00012479	0.00001813	0.00208777	0.00206964
- education only	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
2 - Multi-Residential	0.00311082	0.00207544	0.00033277	0.00004836	0.00556739	0.00551903
3 - New Multi-Residential	0.00155541	0.00103772	0.00016638	0.00002418	0.00278369	0.00275951
4 - Commercial	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- excess land	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- vacant land	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- farm land I	0.00116656	0.00077829	0.00012479	0.00001813	0.00208777	0.00206964
- small-scale on-farm business	0.00056636	0.00037786	0.00006058	0.00000880	0.00101360	0.00100480
- new construction	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- new construction excess land	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- Office Building	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- excess land	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- new construction	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- Parking Lot	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- Shopping Centre	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- excess land	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- new construction	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
- new construction excess land	0.00226546	0.00151144	0.00024234	0.00003522	0.00405446	0.00401924
5 - Industrial	0.00325190	0.00216957	0.00034786	0.00005055	0.00581988	0.00576933
- excess land	0.00325190	0.00216957	0.00034786	0.00005055	0.00581988	0.00576933
- vacant land	0.00325190	0.00216957	0.00034786	0.00005055	0.00581988	0.00576933
- farm land I	0.00116656	0.00077829	0.00012479	0.00001813	0.00208777	0.00206964
- new construction	0.00325190	0.00216957	0.00034786	0.00005055	0.00581988	0.00576933
- new construction excess land	0.00325190	0.00216957	0.00034786	0.00005055	0.00581988	0.00576933
- Large Industrial	0.00325190	0.00216957	0.00034786	0.00005055	0.00581988	0.00576933
- excess land	0.00325190	0.00216957	0.00034786	0.00005055	0.00581988	0.00576933
6 - Pipe Line	0.00165138	0.00110175	0.00017665	0.00002567	0.00295545	0.00292978
7 - Farm	0.00031108	0.00020754	0.00003328	0.00000484	0.00055674	0.00055190
8 - Managed Forests	0.00038886	0.00025943	0.00004160	0.00000604	0.00069593	0.00068989

## Local Municipality - Halton Hills

	General	Police	Basic Waste	Enhanced Waste	Regional Total Urban	Regional Total Rural
1 - Residential	0.00155541	0.00103772	0.00022218	0.00003418	0.00284949	0.00259313
- farm land I	0.00116656	0.00077829	0.00016663	0.00002563	0.00213711	0.00194485
2 - Multi-Residential	0.00311082	0.00207544	0.00044435	0.00006836	0.00569897	0.00518626
3 - New Multi-Residential	0.00155541	0.00103772	0.00022218	0.00003418	0.00284949	0.00259313
4 - Commercial	0.00226546	0.00151144	0.00032360	0.00004978	0.00415028	0.00377690
- excess land	0.00226546	0.00151144	0.00032360	0.00004978	0.00415028	0.00377690
- vacant land	0.00226546	0.00151144	0.00032360	0.00004978	0.00415028	0.00377690
- small-scale on-farm business	0.00056636	0.00037786	0.00008090	0.00001245	0.00103757	0.00094422
- new construction	0.00226546	0.00151144	0.00032360	0.00004978	0.00415028	0.00377690
- new construction excess land	0.00226546	0.00151144	0.00032360	0.00004978	0.00415028	0.00377690
- Office Building	0.00226546	0.00151144	0.00032360	0.00004978	0.00415028	0.00377690
- Parking Lot	0.00226546	0.00151144	0.00032360	0.00004978	0.00415028	0.00377690
- Shopping Centre	0.00226546	0.00151144	0.00032360	0.00004978	0.00415028	0.00377690
- new construction	0.00226546	0.00151144	0.00032360	0.00004978	0.00415028	0.00377690
5 - Industrial	0.00325190	0.00216957	0.00046450	0.00007146	0.00595743	0.00542147
- excess land	0.00325190	0.00216957	0.00046450	0.00007146	0.00595743	0.00542147
- vacant land	0.00325190	0.00216957	0.00046450	0.00007146	0.00595743	0.00542147
- farm land I	0.00116656	0.00077829	0.00016663	0.00002563	0.00213711	0.00194485
- new construction	0.00325190	0.00216957	0.00046450	0.00007146	0.00595743	0.00542147
- new construction excess land	0.00325190	0.00216957	0.00046450	0.00007146	0.00595743	0.00542147
- Large Industrial	0.00325190	0.00216957	0.00046450	0.00007146	0.00595743	0.00542147
- excess land	0.00325190	0.00216957	0.00046450	0.00007146	0.00595743	0.00542147
6 - Pipe Line	0.00165138	0.00110175	0.00023588	0.00003629	0.00302530	0.00275313
7 - Farm	0.00031108	0.00020754	0.00004444	0.00000684	0.00056990	0.00051862
8 - Managed Forests	0.00038886	0.00025943	0.00005554	0.00000854	0.00071237	0.00064829

## Local Municipality - Milton

	General	Police	Basic Waste	Enhanced Waste	Regional Total Urban	Regional Total Rural
1 - Residential	0.00155541	0.00103772	0.00017840	0.00001336	0.00278489	0.00277153
2 - Multi-Residential	0.00311082	0.00207544	0.00035681	0.00002672	0.00556979	0.00554307
3 - New Multi-Residential	0.00155541	0.00103772	0.00017840	0.00001336	0.00278489	0.00277153
4 - Commercial	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- excess land	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- vacant land	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- farm land I	0.00116656	0.00077829	0.00013380	0.00001002	0.00208867	0.00207865
- small-scale on-farm business	0.00056636	0.00037786	0.00006496	0.00000486	0.00101404	0.00100918
- new construction	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- new construction excess land	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- Office Building	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- new construction	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- new construction excess land	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- Parking Lot	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- Shopping Centre	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- excess land	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- new construction	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
- new construction excess land	0.00226546	0.00151144	0.00025984	0.00001946	0.00405620	0.00403674
5 - Industrial	0.00325190	0.00216957	0.00037299	0.00002793	0.00582239	0.00579446
- excess land	0.00325190	0.00216957	0.00037299	0.00002793	0.00582239	0.00579446
- vacant land	0.00325190	0.00216957	0.00037299	0.00002793	0.00582239	0.00579446
- farmlands I	0.00116656	0.00077829	0.00013380	0.00001002	0.00208867	0.00207865
- new construction	0.00325190	0.00216957	0.00037299	0.00002793	0.00582239	0.00579446
- Large Industrial	0.00325190	0.00216957	0.00037299	0.00002793	0.00582239	0.00579446
- excess land	0.00325190	0.00216957	0.00037299	0.00002793	0.00582239	0.00579446
- new construction	0.00325190	0.00216957	0.00037299	0.00002793	0.00582239	0.00579446
- new construction excess land	0.00325190	0.00216957	0.00037299	0.00002793	0.00582239	0.00579446
6 - Pipe Line	0.00165138	0.00110175	0.00018941	0.00001418	0.00295672	0.00294254
7 - Farm	0.00031108	0.00020754	0.00003568	0.00000267	0.00055697	0.00055430
8 - Managed Forests	0.00038886	0.00025943	0.00004460	0.00000334	0.00069623	0.00069289



## Local Municipality - Oakville

	General	Police	Basic Waste	Enhanced Waste	Regional Total Urban	Regional Total Rural
1 - Residential	0.00155541	0.00103772	0.00012927	0.00002012	0.00274252	0.00274252
2 - Multi-Residential	0.00311082	0.00207544	0.00025854	0.00004025	0.00548505	0.00548505
3 - New Multi-Residential	0.00155541	0.00103772	0.00012927	0.00002012	0.00274252	0.00274252
4 - Commercial	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- excess land	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- vacant land	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- new construction	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- new construction excess land	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- new construction vacant land	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- Office Building	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- excess land	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- new construction	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- new construction excess land	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- Parking Lot	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- Shopping Centre	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- excess land	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- new construction	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
- new construction excess land	0.00226546	0.00151144	0.00018828	0.00002931	0.00399449	0.00399449
5 - Industrial	0.00325190	0.00216957	0.00027027	0.00004207	0.00573381	0.00573381
- excess land	0.00325190	0.00216957	0.00027027	0.00004207	0.00573381	0.00573381
- vacant land	0.00325190	0.00216957	0.00027027	0.00004207	0.00573381	0.00573381
- farm land I	0.00116656	0.00077829	0.00009695	0.00001509	0.00205689	0.00205689
- new construction	0.00325190	0.00216957	0.00027027	0.00004207	0.00573381	0.00573381
- new construction excess land	0.00325190	0.00216957	0.00027027	0.00004207	0.00573381	0.00573381
- Large Industrial	0.00325190	0.00216957	0.00027027	0.00004207	0.00573381	0.00573381
- excess land	0.00325190	0.00216957	0.00027027	0.00004207	0.00573381	0.00573381
6 - Pipe Line	0.00165138	0.00110175	0.00013725	0.00002137	0.00291175	0.00291175
7 - Farm	0.00031108	0.00020754	0.00002585	0.00000402	0.00054849	0.00054849
8 - Managed Forests	0.00038886	0.00025943	0.00003232	0.00000503	0.00068564	0.00068564