



**BY-LAW NUMBER 18-2016
OF
THE CORPORATION OF THE CITY OF STRATFORD**

BEING a by-law to adopt the budget and tax levy and to govern and regulate the finances of The Corporation of the City of Stratford for the fiscal year ending December 31, 2016.

WHEREAS Section 9 of the *Municipal Act, 2001, S.O. 2001, c.25*, as amended, hereafter referred to as "the Act" provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

AND WHEREAS Section 10(2)3 of the Act provides that a single-tier municipality may pass by-laws respecting financial management of the municipality and its local boards;

AND WHEREAS Section 290 of the Act provides that for each year a local municipality shall in the year or in the immediately preceding year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including, (a) amounts sufficient to pay all debts of the municipality falling due within the year; (b) amounts required to be raised for sinking funds or retirement funds; and (c) amounts required for any board, commission or other body;

AND WHEREAS Section 307.(1) of the Act 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;

AND WHEREAS Section 312.(2) of the Act provides for the passing of a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 329.1 of the Act provides optional tax capping parameters to facilitate the transition to current value assessment for commercial, industrial, and multi-residential properties;

AND WHEREAS Ontario Regulation 73/03, as amended, made under the Act outlines adjustments to taxes in respect of changes in taxes for municipal purposes, and further outlines when a property may be exempt from the application of Part IX of the Act, for a qualifying taxation year;

NOW THEREFORE BE IT ENACTED by Council of The Corporation of the City of Stratford as follows:

1. The First of such instalments of the final levy is payable on or before August 12, 2016 and the second instalment of the final levy is payable on or before October 14, 2016;
2. That a penalty of one and one-quarter (1¼) per cent shall be added to any instalment on the first day of default and on the first day of each calendar month thereafter in which such default continues until the end of the year in which the taxes are levied, and such penalty shall be levied and collected in the same manner as if it had been originally imposed with and formed part of such instalment;

3. That it shall be lawful for the Treasurer of The Corporation of the City of Stratford to pay and he or she is hereby authorized to pay out the monies of The Corporation of the City of Stratford in his or her hands from time to time available for such purposes the several grants, rates and payments specified in Schedule "D" attached hereto and forming part of this By-law;
4. The Treasurer shall advise the Council of the insufficiency of any appropriation contained herein as soon as the same comes to his or her notice, and shall make adjustments in the sums set aside for various City purposes as the resolutions of the Council may from time to time provide;
5. The final tax levy for those on a 12 month pre-authorized automatic withdrawal payment plan shall be paid in 6 equal instalments due and payable on or after the first day of each month July to December. The pre-authorized payment plans shall be penalty free for as long as the taxpayer is in good standing with the terms of the plan agreement.
6. That Schedule "A" attached hereto forms part of this by-law.
7. That Schedule "B" attached hereto forms part of this by-law.
8. That Schedule "C" attached hereto forms part of this by-law.
9. That Schedule "D" attached hereto forms part of this by-law.
10. This By-law shall be deemed to have come into force and to take effect on January 1, 2016.

Read a FIRST, SECOND and THIRD Time and

FINALLY PASSED this 22nd day of February, 2016.



Mayor – Daniel B. Mathieson



Clerk – Joan Thomson

Schedule "A" to By-law 18-2016

passed this 22nd day of February, 2016

1. That the assessment made and concluded in the last preceding year to wit,

<u>Class</u>	<u>Qualifying Codes</u>	<u>Current Value Assessment</u>
Residential-English Public	RT	2,404,972,595
Residential-English Separate	RT	414,193,039
Residential-French Public	RT	2,702,269
Residential-French Separate	RT	3,046,534
Residential-No Support	RT	575,764
Residential-Education Only	RD	2,269,000
Multi-Residential-English Public	MT	147,780,562
Multi-Residential-English-Separate	MT	7,865,647
Multi-Residential-No Support	MT	573,176
Multi-Residential-French Public	MT	195,602
Multi-Residential-French Separate	MT	113,213
New Multi-Residential-English Public	NT	7,674,548
New Multi-Residential-English Separate	NT	213,452
Commercial Occupied-No Support	CT	272,034,998
Commercial-Excess Land-No Support	CU	1,564,700
Commercial Vacant Land-No Support	CX	3,334,200
Shopping Occupied-No Support	ST	37,126,300
Shopping Occup-New Construction-No Support	ZT	4,304,600
Commercial New Construction-No Support	XT	120,075,700
Commercial New Construction-Excess Land	XU	729,000
Office Occupied-No Support	DT	2,003,930
Industrial Occupied-IT-No Support	IT	52,637,730
Industrial-Excess Land-No Support	IU	1,669,100
Industrial Vacant Land-No Support	IX	3,067,500
Ind Occupied-Shared PIL-No support	IH	323,100
Ind Vacant Land-Shared PIL-No support	IJ	548,800
Industrial New Construction-No Support	JT	5,239,000
Industrial New Construction-Excess Land	JU	137,000
Large Industrial Occupied-No Support	LT	27,828,000
Large Industrial-Excess Land-No Support	LU	384,000
Large Ind-New Construction-No Support	KT	22,471,500
Large Ind-New Const-Excess Land-No Support	KU	45,500
Pipelines-No Support	PT	8,158,000
Farmlands-English Public	FT	10,389,600
Farmlands-English Separate	FT	1,822,500
<u>Payments in Lieu</u>		
Residential-English Public	RH	296,100
Commercial Occupied-CF-No Support	CF	6,780,400
Commercial Occupied-CG-No Support	CG	3,528,000
Commercial Vacant Land-No Support	CY	111,000
Commercial-Occupied-Shared	CH	2,172,400
Commercial Vacant Land-Shared	CJ	84,300
Commercial Excess Land-No Support	CW	0
Total Taxable		3,581,042,359

is hereby adopted by the Council of The Corporation of the City of Stratford for the year 2016 and shall be levied.

Schedule "B" to By-law 18-2016

passed this 22nd day of February, 2016

1. That the tax rates of The Corporation of the City of Stratford for the year 2016 for the purposes mentioned in this By-law, but not including local improvement rates or other special rates collected as taxes, shall be as follows:

<u>Class</u>	<u>General</u>
Residential-English Public	0.01214987
Residential-English Separate	0.01214987
Residential-No Support	0.01214987
Residential-French Public	0.01214987
Residential-French Separate	0.01214987
Residential-Education Only	0.00000000
Residential-Farmland-English Public	0.00303746
Multi-Residential-English Public	0.02616960
Multi-Residential-English Separate	0.02616960
Multi-Residential-No Support	0.02616960
Multi-Residential-French Public	0.02616960
Multi-Residential-French Separate	0.02616960
New Multi-Residential-English Public	0.01214987
New Multi-Residential-English Separate	0.01214987
Commercial Occupied-No Support	0.02400737
Commercial Excess Land-No Support	0.01680517
Commercial Vacant Land-No Support	0.01680517
Shopping Occupied-No Support	0.02400737
Shopping Occupied-New Constr-No Support	0.02400737
Commercial New Construction-No Support	0.02400737
Commercial New Construction-Excess Land	0.01680517
Office Occupied-No Support	0.02400737
Industrial Occupied-IT-No Support	0.03401894
Industrial Occupied-I1-No Support	0.00303746
Industrial Excess Land-No Support	0.02211232
Industrial Vacant Land-No Support	0.02211232
Ind Occupied-Shared PIL-No support	0.03401894
Ind Vacant Land-Shared PIL-No support	0.02211232
Large Ind-New Construction-No Support	0.03401894
Large Ind-New Constr-Excess L-No Support	0.02211232
Industrial-New Construction-No Support	0.03401894
Large Industrial Occupied-No Support	0.03401894
Large Industrial-Excess Land-No Support	0.02211232
Pipelines-No Support	0.01833415
Farmlands-English Public	0.00303746
Farmlands-English Separate	0.00303746
 <u>Payments in Lieu</u>	
Residential-English Public	0.01214987
Residential-English Separate	0.01214987
Commercial Occupied-CF-No Support	0.02400737
Commercial Occupied-CG-No Support	0.02400737
Commercial Occupied-Shared	0.02400737
Commercial Vacant Land-Shared	0.01680517
Commercial Vacant Land-No Support	0.01680517
Commercial Excess Land-No Support	0.01680517
Industrial Occupied-No Support	0.03401894

Schedule "C" to By-law 18-2016**passed this 22nd day of February, 2016**

1. As prescribed in Section 329.1 of the Act, the cap on Annualized taxes for the commercial, industrial, and multi-residential classes is set at 10 %.
2. As prescribed in Section 329.1 of the Act, the cap on the prior year current value assessment for the commercial, industrial, and multi-residential classes is set at 5 %.
3. As prescribed in Section 329.1 of the Act, any property in the commercial, industrial, and multi-residential classes whose 2015 Revised Taxes are within \$ 250 of the 2016 current value assessment tax will move to full current value assessment tax such that the tax impact in this parameter is revenue neutral.
4. As prescribed in Section 329.1 of the Act, New Construction Properties in the commercial, industrial, and multi-residential classes will be taxed at 100 % of 2016 current value assessment.
5. As prescribed in Ontario Regulation 73/03, as amended, a property in the commercial, industrial and multi-residential class is exempt from the application of Part IX of the Act if,
 1. the property was at CVA tax in 2015
 2. the property was capped in 2015 and clawed back in 2016
 3. the property was clawed back in 2015 and capped in 2016.

Schedule "D" to By-law 18-2016

passed this 22nd day of February, 2016

Department	2016 Budget
101 Mayor's Office	
Revenue	0
Expense	85,902
Net	85,902
102 Council Services	
Revenue	0
Expense	222,239
Net	222,239
111 City Administrator's Office	
Revenue	(50,000)
Expense	557,628
Net	507,628
112 Human Resources	
Revenue	0
Expense	569,037
Net	569,037
121 City Clerk's Office	
Revenue	(157,000)
Expense	630,100
Net	473,100
131 Financial Services	
Revenue	(229,000)
Expense	1,408,900
Net	1,179,900
134 Information Technology	
Revenue	(128,835)
Expense	934,071
Net	805,236
135 Parking	
Revenue	(1,024,000)
Expense	779,000
Net	(245,000)
136 Crossing Guards	
Revenue	0
Expense	159,700
Net	159,700
139 General Financial Services	
Revenue	(5,017,991)
Expense	11,001,076
Net	5,983,085

141 City Building Maintenance	
Revenue	(616,057)
Expense	1,023,049
Net	406,992
211 Fire	
Revenue	(187,000)
Expense	7,079,409
Net	6,892,409
231 Police	
Revenue	(522,000)
Expense	10,833,851
Net	10,311,851
251 Building & Planning	
Revenue	(737,432)
Expense	1,125,707
Net	388,275
310 Engineering	
Revenue	(713,200)
Expense	1,610,531
Net	897,331
320 Roads	
Revenue	(680,500)
Expense	4,429,290
Net	3,748,790
330 Sanitary	
Revenue	(6,819,162)
Expense	6,819,162
Net	0
340 Storm	
Revenue	(36,000)
Expense	279,200
Net	243,200
350 Water	
Revenue	(4,497,060)
Expense	4,497,060
Net	0
360 Waste	
Revenue	(3,012,000)
Expense	3,012,000
Net	0
411 Stratford Public Library	
Revenue	(384,230)
Expense	2,483,198
Net	2,098,968

511 Economic Development	Revenue	(5,000)
	Expense	5,000
	Net	0
512 Stratford Municipal Airport	Revenue	(242,450)
	Expense	415,225
	Net	172,775
611 Social Services/Ontario Works	Revenue	(8,580,071)
	Expense	9,412,391
	Net	832,320
613 Anne Hathaway Day Care Centre	Revenue	(1,142,869)
	Expense	1,197,886
	Net	55,017
615 Housing	Revenue	(7,791,831)
	Expense	9,586,007
	Net	1,794,176
616 Child Care	Revenue	(2,340,949)
	Expense	2,691,023
	Net	350,074
617 Early Learning & Child Development	Revenue	(3,596,169)
	Expense	3,596,169
	Net	0
711 Parks	Revenue	(258,000)
	Expense	2,182,215
	Net	1,924,215
721 Recreation	Revenue	(2,294,090)
	Expense	4,189,554
	Net	1,895,464
731 Cemetery	Revenue	(370,000)
	Expense	537,800
	Net	167,800
750 City Transit	Revenue	(1,184,000)
	Expense	2,549,737
	Net	1,365,737

751 Parallel Transit	
Revenue	(57,000)
Expense	426,044
Net	369,044
810 Requisitions from Others	
Revenue	0
Expense	8,342,998
Net	8,342,998
820 Other Municipal Services	
Revenue	(25,022)
Expense	266,097
Net	241,075
872 Grants	
Revenue	
Expense	723,894
Net	723,894
<i>SUB TOTAL OPERATING</i>	
Revenue	(52,698,918)
Expense	105,662,150
Net	52,963,232
Mayor/Council/CAO Capital	
Revenue	(9,385,000)
Expense	10,135,000
Net	750,000
Corporate Services Capital	
Revenue	(1,145,883)
Expense	1,361,883
Net	216,000
Infrastructure & Dev Serv (excl. B&P)	
Revenue	(7,962,274)
Expense	9,275,800
Net	1,313,526
Community Services Capital	
Revenue	(385,000)
Expense	605,000
Net	220,000
(I&DS) Building & Planning Capital	
Revenue	(50,000)
Expense	245,000
Net	195,000
Library Capital	
Revenue	0
Expense	49,730
Net	49,730
Police Services Capital	
Revenue	(500,000)
Expense	500,000
Net	0

Social Services Capital	
Revenue	(1,285,000)
Expense	1,285,000
Net	0
Fire Capital	
Revenue	(1,392,722)
Expense	1,514,722
Net	122,000
Airport Capital	
Revenue	(20,000)
Expense	20,000
Net	0
<i>SUB TOTAL CAPITAL</i>	
Revenue	(22,125,879)
Expense	24,992,135
Net	2,866,256
Assessment Growth	(683,010)
Tax Levy	(52,702,928)
General Revenues	(2,443,550)
GRAND TOTALS	
Revenue	(130,654,285)
Expense	130,654,285
Net	0