



**THE CORPORATION OF THE TOWNSHIP OF AUGUSTA
BY-LAW NUMBER 3517-2021**

**A BY-LAW TO ADOPT THE YEARLY ESTIMATES AND TAX RATES AND TO
FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT**

WHEREAS Section 290(1) of the Municipal Act 2001 c. 25 states that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year provides that Municipal Councils shall adopt an estimated levy for the current year and pass a By-Law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections 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;

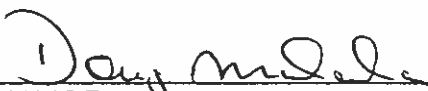
NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF AUGUSTA ENACTS AS FOLLOWS:


1. The Council hereby adopts a tax levy of \$5,230,730.00 for all purposes for 2021.
2. That a tax rate of 0.00623639 is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
3. That a tax rate of 0.00623639 is hereby adopted to be applied against the whole of the assessment for real property in the multi-residential class.
4. That a tax rate of 0.00839667 is hereby adopted to be applied against the whole of the assessment for real property in the commercial occupied class.
5. That a tax rate of 0.00587767 is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant units and commercial vacant land classes.
6. That a tax rate of 0.01129659 is hereby adopted to be applied against the whole of the assessment for real property in the industrial occupied class.
7. That a tax rate of 0.00734279 is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant units and industrial vacant land classes.
8. That a tax rate of 0.01748372 is hereby adopted to be applied against the whole of the assessment for real property in the large industrial occupied class.
9. That a tax rate of 0.01136442 is hereby adopted to be applied against the whole of the assessment for real property in the large industrial vacant lands class.
10. That a tax rate of 0.01032185 is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
11. That a tax rate of 0.00155910 is hereby adopted to be applied against the whole of the assessment for real property in the farmland and managed forests classes.

12. That every owner of land shall be taxed according to the tax rates in this By-Law and such tax shall become due and payable on the 30th day of September 2021.
13. On all taxes in default on the 1st day of October, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the 1st day of each month the default continues, until December 31st, 2021. The date payment is received at the Township office will be taken as the date paid on taxes paid by mail. The date received in the Township's bank account will be taken as the date paid on taxes paid at a banking institution, by telephone banking or Internet banking. The Manager of Finance/Treasurer nor designate has no authority to waive any penalty.
14. On all taxes in default on January 1st, 2021, interest shall be added at the rate of 1.25% per month on the first day of each month the default continues.
15. Penalties and interest added in default, shall become due and payable, and shall be collected as if the same had originally been imposed and form part of such unpaid tax levy.
16. The Treasurer, not later than 21 days prior to the date that the installment is due, shall mail or cause to be mailed to the address of the residence or place of business of each person a notice setting out the tax payment or payments required to be made pursuant to this by-law, the date by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payments.
17. Where arrears of taxes exist, any payment toward taxes received shall first be applied against penalty and interest and then arrears until fully paid, before being applied to current taxes.
18. It shall be the duty of the Treasurer immediately after the date named in Section 19 to collect by distress or otherwise under the Provisions of the Statutes in that behalf all such tax installments or parts thereof as shall not have been paid on or before the respective dates provided aforesaid together with the said percentage charges as they are incurred.
19. Taxes shall be payable to the Township of Augusta and shall be paid to the Treasurer at the Township Office, 3560 County Road 26, Prescott, Ontario, by mail or in person. Taxes may also be paid through a financial institution, to the credit of the Treasurer of the Township, either directly, by telephone or internet.
20. That the sum of yearly expenditure estimates to be adopted by the Council of the Corporation of the Township of Augusta for the 2021 Budget Year are detailed in Schedule 1 to this By-Law.
21. That as per the suggestion of the Auditor that all surplus funds from the year 2020 be transferred into general reserves for the 2021 year.
22. By-law 3468-2020 is hereby repealed.

Read a first time and second time this 12th day of April 2021.

Read a third time and passed this 12th day of April 2021.


MAYOR


CLERK

**SCHEDULE 1
TO BY-LAW NUMBER 3517-2021**

The sum of yearly expenditure estimates to be adopted by the Council of the Corporation of the Township of Augusta for the 2021 Budget Year are \$9,953,413 and are broken down as follows:

a) General Government	
Council	\$ 106,929
Administration	\$ 866,202
b) Protection to Persons and Property	
Fire	\$ 1,204,734
CEMP	\$ 20,094
Policing	\$ 1,015,364
Conservation Authority	\$ 46,496
Building Inspection	\$ 132,268
By law Enforcement	\$ 41,696
c) Transportation Services	
Roads	\$ 4,953,850
Street lighting	\$ 30,379
d) Environmental Services	
Waste Management	\$ 806,415
e) Health Services	
Cemeteries	\$ 6,000
f) Recreation and Cultural Services	
Recreation Programs	\$ 189,891
Library	\$ 127,307
Donations	\$ 8,000
g) Planning	
Planning	\$ 238,267
Economic Development	\$ 129,050
Agriculture & Drainage	\$ 29,871

TOWNSHIP OF AUGUSTA

Annual Budget Information

	2021 BUDGET		2020 BUDGET		2019 BUDGET		2018 BUDGET		2017 BUDGET	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Revenue										
Taxation - Township	\$5,230,730	52.6%	\$5,091,724	56.2%	\$4,884,247	57.4%	\$4,637,141	61.3%	\$4,444,898	61.1%
Grants	1,481,401	14.9%	1,345,469	14.9%	1,375,812	16.2%	1,244,348	16.4%	1,005,179	13.8%
Licenses, Permits & Fees	188,913	1.9%	184,185	2.0%	139,048	1.6%	126,609	1.7%	122,979	1.7%
Interest & Miscellaneous	220,999	2.2%	235,550	2.6%	220,500	2.6%	219,500	2.9%	212,973	2.9%
Funds from Reserves	2,831,370	28.4%	2,203,064	24.3%	1,895,726	22.3%	1,339,345	17.7%	1,484,426	20.4%
Total Funding for Township Purposes	<u>\$ 9,953,413</u>	100.0%	<u>\$ 9,059,992</u>	100.0%	<u>\$ 8,515,333</u>	100.0%	<u>\$ 7,566,943</u>	100.0%	<u>\$ 7,270,455</u>	100.0%
Expenditures										
Council & Administration	973,731	9.8%	868,259	9.6%	763,222	9.0%	734,909	9.7%	717,395	9.9%
Fire Department	1,204,734	12.1%	974,783	10.8%	1,340,332	15.7%	961,298	12.7%	620,760	8.5%
Police	1,015,364	10.2%	1,033,356	11.4%	1,024,211	12.0%	982,979	13.0%	954,720	13.1%
Conservation Authorities	46,496	0.5%	45,560	0.5%	48,351	0.6%	45,932	0.6%	48,354	0.7%
Building, Bylaw Enforcement & CEMP	194,058	1.9%	188,421	2.1%	157,173	1.8%	154,148	2.0%	149,885	2.1%
Transportation	4,984,229	50.1%	4,624,831	51.0%	3,941,000	46.3%	3,673,769	48.6%	3,655,748	50.3%
Waste Management	806,415	8.1%	660,574	7.3%	626,942	7.4%	442,871	5.9%	551,921	7.6%
Recreation & Library	323,198	3.2%	376,904	4.2%	326,477	3.8%	330,839	4.4%	324,974	4.5%
Planning & Economic Development	405,188	4.1%	287,304	3.2%	287,625	3.4%	240,198	3.2%	246,699	3.4%
Total Expenditure for Township Purposes	<u>\$ 9,953,413</u>	100.0%	<u>\$ 9,059,992</u>	100.0%	<u>\$ 8,515,333</u>	100.0%	<u>\$ 7,566,943</u>	100.0%	<u>\$ 7,270,456</u>	100.0%
Comprehensive Income(Expenditure) Summary										
Township of Augusta - as above	\$9,953,413	67.7%	\$9,059,992	64.9%	\$8,515,333	63.4%	\$7,566,943	61.4%	\$7,270,455	59.1%
Taxation - Transfer to School Boards	\$1,641,446	11.2%	\$1,817,115	13.0%	\$1,895,356	14.1%	\$1,828,998	14.8%	\$2,082,054	16.9%
Taxation - Transfer to United County	\$3,109,391	21.1%	\$3,084,737	22.1%	\$3,023,354	22.5%	\$2,925,538	23.7%	\$2,946,985	24.0%
Comprehensive Total Budget	<u>\$14,704,250</u>	100.0%	<u>\$13,961,844</u>	100.0%	<u>\$13,434,043</u>	100.0%	<u>\$12,321,479</u>	100.0%	<u>\$12,299,494</u>	100.0%

Attachment A

**TOWNSHIP OF AUGUSTA
WHERE YOUR TAX AND OTHER FUNDING DOLLARS GO**

	2021 BUDGET		2020 BUDGET		2019 BUDGET		2018 BUDGET		2017 BUDGET	
<u>For every \$1,000 of expenditure by the Municipality:</u>	1,000.00		1,000.00		1,000.00		1,000.00		1,000.00	
Transferred to School Boards	11.2%	111.63	13.0%	130.15	14.1%	141.09	14.8%	148.44	16.9%	169.28
Transferred to United Counties	21.1%	211.46	22.1%	220.94	22.5%	225.05	23.7%	237.43	24.0%	239.60
Left for Township of Augusta Purposes	67.7%	<u>676.91</u>	64.9%	<u>648.91</u>	63.4%	<u>633.86</u>	61.4%	<u>614.13</u>	59.1%	<u>591.12</u>

Township of Augusta Costs are Distributed As Follows:

General Government	Council & Admin	9.8%	66.22	9.6%	62.19	9.0%	56.81	9.7%	59.64	9.9%	58.33
Protection to Persons & Property	Fire	12.1%	81.93	10.8%	69.82	15.7%	99.77	12.7%	78.02	8.5%	50.47
Protection to Persons & Property	Police	10.2%	69.05	11.4%	74.01	12.0%	76.24	13.0%	79.78	13.1%	77.62
Protection to Persons & Property	Conservation Authorities	0.5%	3.16	0.5%	3.26	0.6%	3.60	0.6%	3.73	0.7%	3.93
Protection to Persons & Property	Building, Bylaw, Etc	1.9%	13.20	2.1%	13.50	1.8%	11.70	2.0%	12.51	2.1%	12.19
Transportation	Roads	50.1%	338.97	51.0%	331.25	46.3%	293.36	48.6%	298.16	50.3%	297.23
Environment	Waste Management	8.1%	54.84	7.3%	47.31	7.4%	46.67	5.9%	35.94	7.6%	44.87
Recreation	Programs & Library	3.2%	21.98	4.2%	27.00	3.8%	24.30	4.4%	26.85	4.5%	26.42
Planning	Planning & Economic Development	4.1%	27.56	3.2%	20.58	3.4%	21.41	3.2%	19.49	3.4%	20.06
		100.0%	<u>676.91</u>	100.0%	<u>648.91</u>	100.0%	<u>633.86</u>	100.0%	<u>614.13</u>	100.0%	<u>591.12</u>

Attachment B:

TOWNSHIP OF AUGUSTA Comparative Analysis of 2020 Levy and Tax Rate Changes

2020 Levy increases, Tax rate changes, assessment value and taxes payable changes for the average/typical township residential property are shown below:

	2021 Budget Levy	2020 Budget Levy	Levy Increase \$ Value	Levy Increase Percent
Township Levy Increase	\$ 5,091,726	\$ 5,091,726	\$ -	0.00%

Impact of Assessment on Residential Rates:

	<u>2021</u>	<u>2020</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Township	0.00623639	0.00612251	0.00011388	1.86%
County	0.00369475	0.00369645	-0.00000170	-0.05%
Schools	0.00153000	0.00153000	0.00000000	0.00%
Combined Total	0.01146114	0.01134896	0.00011218	0.99%

Residential rates increased overall in 2021, a combination of an increase in current assessment value of all properties in the township and tax rate increases. The following chart demonstrates the dollar and percentage increase in taxation for a single family residence in Augusta Township for 2021 versus 2020.

	Year	Value Assessment	Municipal Taxes	County Taxes	School Taxes	Total Taxes
Based on 100,000 Assessed Value						
Residential	2021	100,000	623.64	369.48	153.00	1,146.11
Residential	2020	100,000	612.25	369.65	153.00	1,134.90
Dollar Increase		0	11.39	-0.17	0.00	11.22
Percentage Increase		0.00%	1.86%	-0.05%	0.00%	0.99%

Based on Median/Typical Property Value - (Note: MPAC/OPTA Assessments frozen in 2020-21)

Residential	2021	192,000	1,197.39	709.39	293.76	2,200.54
Residential	2020	192,000	1,175.52	709.72	293.76	2,179.00
Dollar Increase		0	21.86	-0.33	0.00	21.54
Percentage Increase		0.00%	1.86%	-0.05%	0.00%	0.99%

**TOWNSHIP OF AUGUSTA
TAXATION RATES FOR 2020**

Keyed, rest s/b formula

DESCRIPTION			PERCENTAGE			
			OWN	COUNTIES	EDUCATION	TOTAL
General						
Residential and Farm	RT	EP	0.00623639	0.00369475	0.00153000	0.01146114
Residential and Farm	RT	ES	0.00623639	0.00369475	0.00153000	0.01146114
Residential and Farm	RT	NS	0.00623639	0.00369475	0.00153000	0.01146114
Residential and Farm	RT	FP	0.00623639	0.00369475	0.00153000	0.01146114
Residential and Farm	RT	FS	0.00623639	0.00369475	0.00153000	0.01146114
Multi-Residential	MT	EP	0.00623639	0.00369475	0.00153000	0.01146114
Commercial Occupied	CT	NS	0.00839667	0.00497462	0.00880000	0.02217129
Commercial Excess Land	CU	NS	0.00587767	0.00348231	0.00880000	0.01815998
Commercial Vacant Land	CX	NS	0.00587767	0.00348231	0.00880000	0.01815998
New Commercial Occupied	XT	NS	0.00839667	0.00497462	0.00880000	0.02217129
Industrial Occupied	IT	NS	0.01129659	0.00669268	0.00880000	0.02678927
Industrial Excess Land	IU	NS	0.00734279	0.00435020	0.00880000	0.02049299
Industrial Vacant Land	IX	NS	0.00734279	0.00435020	0.00880000	0.02049299
New Industrial Occupied	JT	NS	0.01129659	0.00669583	0.00880000	0.02679242
Landfills	HT	NS	0.00839667	0.00497462	0.00880000	0.02217129
Pipelines	PT	NS	0.01032185	0.00611519	0.00880000	0.02523704
Farmland	FT	EP	0.00155910	0.00092369	0.00038250	0.00286529
Farmland	FT	ES	0.00155910	0.00092369	0.00038250	0.00286529
Farmland	FT	NS	0.00155910	0.00092369	0.00038250	0.00286529
Farmland	FT	FP	0.00155910	0.00092369	0.00038250	0.00286529
Farmland	FT	FS	0.00155910	0.00092369	0.00038250	0.00286529
Managed Forests	TT	EP	0.00155910	0.00092369	0.00038250	0.00286529
Managed Forests	TT	ES	0.00155910	0.00092369	0.00038250	0.00286529
Managed Forests	TT	FP	0.00155910	0.00092369	0.00038250	0.00286529
Managed Forests	TT	FS	0.00155910	0.00092369	0.00038250	0.00286529
Large Industrial Occupied	LT	NS	0.01748372	0.01035824	0.00880000	0.03664196
Large Industrial Excess Land	LU	NS	0.01136442	0.00673258	0.00572000	0.02381700

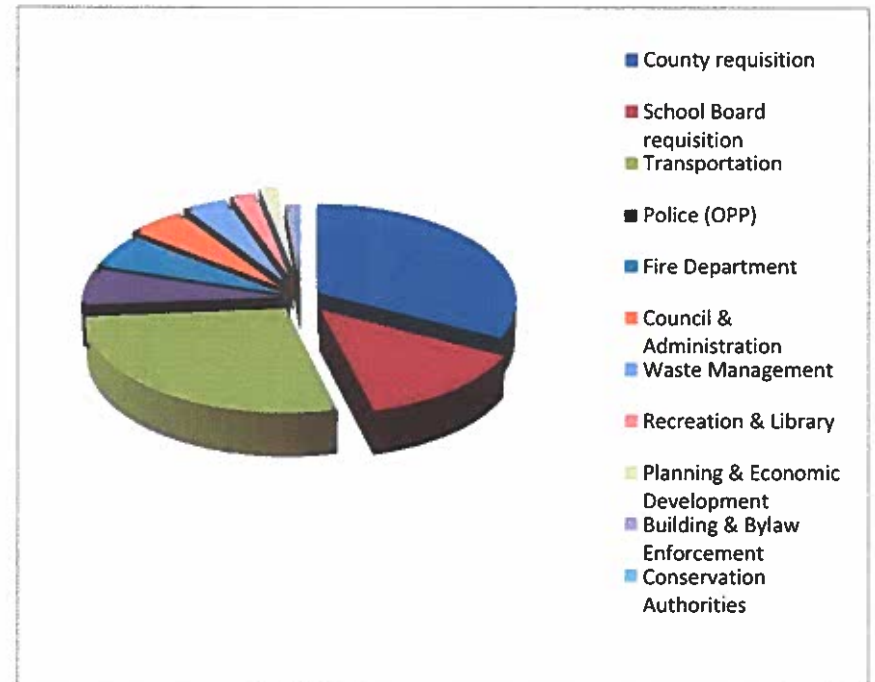
Attachment D:

BREAKDOWN OF 2021 MUNICIPAL TAXES

A house assessed at \$100,000 will pay \$623.64 towards the municipal portion of the tax bill & \$1146.11 towards the total bill, including County and Education portions, broken down as follows:

Expenditure Classification	Local Municipal Portion	Total Incl. Municipal, County & Education)			
County requisition	0.00	369.48	32.2%		
School Board requisition	0.00	153.00	13.3%		
Transportation	312.29	312.29	27.2%	50.1%	
Police (OPP)	63.62	63.62	5.6%	10.2%	
Fire Department	75.48	75.48	6.6%	12.1%	
Council & Administration	61.01	61.01	5.3%	9.8%	
Waste Management	50.53	50.53	4.4%	8.1%	
Recreation & Library	20.25	20.25	1.8%	3.2%	
Planning & Economic Development	25.39	25.39	2.2%	4.1%	
Building & Bylaw Enforcement	12.16	12.16	1.1%	1.9%	
Conservation Authorities	2.91	2.92	0.3%	0.5%	
Total Expenditure	\$ 623.64	\$ 1,146.11	100.0%	100.0%	

2021 Augusta Tax Revenue \$5,230,730

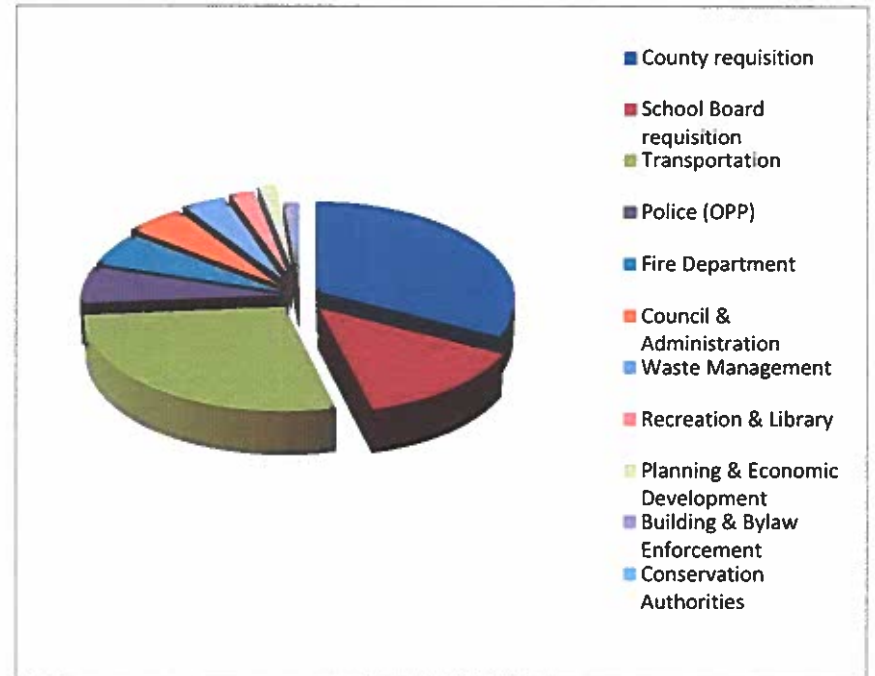


BREAKDOWN OF 2020 MUNICIPAL TAXES

A house assessed at \$100,000 will pay \$612.25 towards the municipal portion of the tax bill & \$1134.90 towards the total bill, including County and Education portions, broken down as follows:

Expenditure Classification	Local Municipal Portion	Total Incl. Municipal, County & Education)			
County requisition	0.00	369.65	32.6%		
School Board requisition	0.00	153.00	13.5%		
Transportation	312.53	312.53	27.6%	51.0%	
Police (OPP)	69.83	69.83	6.2%	11.4%	
Fire Department	65.87	65.87	5.8%	10.8%	
Council & Administration	58.67	58.67	5.2%	9.6%	
Waste Management	44.64	44.64	3.9%	7.3%	
Recreation & Library	25.47	25.47	2.2%	4.2%	
Planning & Economic Development	19.42	19.42	1.7%	3.2%	
Building & Bylaw Enforcement	12.73	12.73	1.1%	2.1%	
Conservation Authorities	3.08	3.09	0.3%	0.5%	
Total Expenditure	\$ 612.25	\$ 1,134.90	100.2%	100.0%	

2020 Augusta Tax Revenue \$5,091,726



Augusta Township - Assessment Comparisons

Year	Assessment	Increase
2013	708,310,809.00	
2014	734,415,321.00	1.0369
2015	765,278,511.00	1.0420
2016	790,325,400.00	1.0327
2017	772,621,517.00	0.9776
2018	796,697,148.00	1.0312
2019	824,664,886.00	1.0351
2020	851,213,900.00	1.0322
2021	857,127,300.00	1.0069

1 Reassessment Year, all red'ns included.

2 Reassessment Year Covideferred.