



MUNICIPALITY OF West Elgin

The Corporation Of The Municipality Of West Elgin

By-Law 2024-41

A By-Law to set the Transition Ratios and to Levy Taxes for the Year 2024

Whereas pursuant to Section 308 of the *Municipal Act, S.O. 2001, c.25*, as amended, Council of the Municipality of West Elgin deems it necessary to establish transition tax ratios for 2024; and

Whereas the transition tax ratios establish the relative amount of taxation to be borne by each property class; and

Whereas the property classes have been prescribed by the Minister of Finance under the *Assessment Act, R.S.O. 1990, c. A.31*, as amended and Regulations there to; and

Whereas it is necessary for the Council of the Municipality of West Elgin, pursuant to the *Municipal Act* to levy on the whole ratable property according to the last revised assessment roll for the Municipality of West Elgin the sums set forth for various purposes in Schedule "B" hereto attached for the current year; and

Whereas pursuant to By-law Number 24-07 passed by the County of Elgin to adopt estimates of all sums required by the County of Elgin for the purposes of the County Corporation and to provide a levy on area municipalities; and

Whereas pursuant to By-law Number 24-07 passed by the County of Elgin to establish tax ratios and set out a method by which the portion of County levies that will be raised in each area municipality; and

Whereas an interim levy was made before the adoption of the estimates for the current year;

Now Therefore the Council of the Municipality of West Elgin enacts as follows:

1. For the taxation year 2023, the transition tax ratio as established in By-law 24-07 of the County of Elgin for property in the following classes as outlined below:

- | | | |
|----|------------------------------------|---------|
| a) | the Residential/Farm class is | 1.0000; |
| b) | the Multi-Residential class is | 1.9999; |
| c) | the New Multi-Residential class is | 1.0000; |

d)	the Commercial Occupied class is	1.63760;
e)	the Commercial Excess Land class is	1.63760;
f)	the Commercial Vacant Land class is	1.63760;
g)	the Commercial – Small Value Added Farm is	0.40940;
h)	the Industrial Occupied class is	2.22510;
i)	the Industrial Excess Land class is	2.22510;
j)	the Industrial Vacant Land class is	2.22510;
k)	the Industrial – Small Value Added Farm is	0.55630;
l)	the Large Industrial Occupied class is	2.83180;
m)	the Large-Industrial-Vacant class is	2.83180;
n)	the pipelines class is	1.14460;
o)	the farmlands class is	0.23000;
p)	the farmlands awaiting development is	0.50000;
q)	the managed forests class is	0.25000;
r)	the farmland awaiting development is	0.50000;
s)	the Landfill class is	33.402646

2. For the year 2024 the Municipality of West Elgin shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment including New Construction, Industrial Assessment including New Construction, Large Industrial Assessment including New Construction, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general purposes as set out in Schedule "A" attached to this By-law.
3. That the 2024 Municipality of West Elgin Budget attached as Schedule "B" and "C" inclusive was adopted by By-law 2024-35 on May 9th, 2024.
4. The levy provided for in Schedule "B" and "C" inclusive attached to this By-law shall be reduced by the amount of the interim levy for 2024.
5. For payments-in-lieu of taxes due to the Municipality of West Elgin, the actual amount due to the Municipality of West Elgin shall be based on the assessment roll and the tax rates for the year 2024.
6. For the railway rights of way and highway rights of way taxes due to the Municipality of West Elgin in accordance with the Regulations as established by the Minister of Finance, pursuant to the *Municipal Act, R.S.O. 1990*, ch M.45, as amended, the actual amount due to the Municipality of West Elgin shall be based on the assessment roll and the tax rates for the year 2024.
7. That the Tax Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
8. That the taxes will be payable in two instalments, due September 30th, 2024 and November 30th, 2024.
9. That taxes may be paid at The Royal Bank of Canada - Rodney, Ontario, Bank of Montreal - West Lorne, Ontario, the West Elgin Municipal Office, 22413 Hoskins


Line, Rodney, Ontario, by telephone or internet banking or through the Municipality's PAP program.

10. That the Collector and Treasurer are hereby authorized to accept part payment from time to time on account of any taxes due.
11. That the penalty charge for non-payment of current taxes shall be in accordance with By-law No. 2003-06.
12. That this by-law shall come into force and effect upon the date of the final passing thereof and may be cited as the "2024 Tax Ratios".
13. If any section or portion of this By-law or of Schedule "A", "B", "C" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Municipality of West Elgin that all remaining sections and portions of this By-law and of Schedule "A", "B", "C" continue in force and effect.

Read a first, second, and third time and finally passed this 23rd day of May, 2024.



Richard Leatham, Mayor



Terri Towstiuic, Clerk

SCHEDULE "A" TO BY-LAW 2024-41

SUMMARY OF ALL RATES - 2024		TOTAL CVA	MUNICIPAL TAX RATES	ELGIN TAX RATES	EDUCATION TAX RATES	TOTAL TAX RATES	TAX RATE X CVA	MUNICIPAL LEVY	ELGIN LEVY	EDUCATION LEVY	TOTAL LEVY
		\$					\$	\$	\$	\$	\$
Commercial - Occupied		22,189,615	0.01099760	0.01120686	0.00880000	0.03100446	687,977.03	244,032.51	248,675.91	195,268.61	687,977.03
Commercial - Excess Land		85,400	0.01099760	0.01120686	0.00880000	0.03100446	2,647.78	939.20	957.07	751.52	2,647.78
Commercial Taxable - Vacant Land		540,500	0.01099760	0.01120686	0.00880000	0.03100446	16,757.91	5,944.20	6,057.31	4,756.40	16,757.91
Commercial - Small Value Added Farm (1st 50K)		-	0.00274940	0.00280172	0.00220000	0.00775112	-	-	-	-	-
Commercial - Small Value Added Farm (2nd 50K)		-	0.00274940	0.00280172	0.00220000	0.00775112	-	-	-	-	-
Commercial - New Construction		-	0.01099760	0.01120686	0.00880000	0.03100446	-	-	-	-	-
Commercial - New Construction Excess Land		-	0.01099760	0.01120686	0.00880000	0.03100446	-	-	-	-	-
Farm		493,758,187	0.00154460	0.00157400	0.00038250	0.00350110	1,728,696.79	762,658.90	777,175.39	188,862.51	1,728,696.79
Farmland Awaiting Development - Residential		-	0.00335780	0.00342174	0.00038250	0.00716204	-	-	-	-	-
Industrial - Occupied		4,335,700	0.01494300	0.01522742	0.00880000	0.03897042	168,964.05	64,788.37	66,021.52	38,154.16	168,964.05
Industrial - Small Value Added Farm (1st 50K)		-	0.00373590	0.00380686	0.00220000	0.00220000	-	-	-	-	-
Industrial - Small Value Added Farm (2nd 50K)		-	0.00373590	0.00380686	0.00220000	0.00220000	-	-	-	-	-
Industrial - Excess Land		59,500	0.01494300	0.01522742	0.00880000	0.03897042	2,318.74	889.11	906.03	523.60	2,318.74
Industrial - Vacant Land		556,700	0.01494300	0.01522742	0.00880000	0.03897042	21,694.83	8,318.77	8,477.10	4,898.96	21,694.83
Industrial - New Construction	JT	-	0.01494300	0.01522742	0.00880000	0.03897042	-	-	-	-	-
Industrial - New Construction Excess Land	JU	-	0.01494300	0.01522742	0.00880000	0.03897042	-	-	-	-	-
Large Industrial - Occupied	LT	6,538,700	0.01901740	0.01937934	0.00880000	0.04719674	308,605.32	124,349.07	126,715.69	57,540.56	308,605.32
Large Industrial - New Construction	KT	-	0.01901740	0.01937934	0.00880000	0.04719674	-	-	-	-	-
Multi-Residential	MT	5,908,468	0.01343070	0.01368626	0.00153000	0.02864696	169,259.65	79,354.86	80,864.83	9,039.96	169,259.65
New Multi-Residential		-	0.00671570	0.00684347	0.00153000	0.01508917	-	-	-	-	-
Pipelines	PT	5,737,000	0.00768680	0.00783304	0.00880000	0.02431984	139,522.92	44,099.17	44,938.15	50,485.60	139,522.92
Residential	RT	424,899,700	0.00671570	0.00684347	0.00153000	0.01508917	6,411,383.81	2,853,498.92	2,907,788.35	650,096.54	6,411,383.81
Managed Forests	TT	3,573,100	0.00167890	0.00171087	0.00038250	0.00377227	13,478.70	5,998.88	6,113.11	1,366.71	13,478.70
Landfill		-	0.22432100	0.22858996	0.00880000	0.46171096	-	-	-	-	-
GRAND TOTAL		\$ 968,182,570.00					\$ 9,671,307.53	\$ 4,194,871.94	\$ 4,274,690.46	\$ 1,201,745.14	\$ 9,671,307.53
TOTAL - RESIDENTIAL							\$ 8,322,818.94	\$ 3,701,511.55	\$ 3,771,941.68	\$ 849,365.71	\$ 8,322,818.94
TOTAL - COMMERCIAL/INDUSTRIAL							\$ 1,348,488.59	\$ 493,360.39	\$ 502,748.78	\$ 352,379.41	\$ 1,348,488.59
GRAND TOTAL							\$ 9,671,307.53	\$ 4,194,871.94	\$ 4,274,690.46	\$ 1,201,745.14	\$ 9,671,307.53



Municipality of West Elgin

Rate Increase	6.39%
Levy Increase	4.86%

2024 Budget

Revenues

Taxation	-\$ 4,194,858.25
Local Improvements	- 59,251.95
PIL	- 96,000.00
Miscellaneous Revenue	- 332,586.20

Grants:

GRANT - OMPF	- 1,845,400.00
GRANT - OCIF	- 311,130.00
GRANT - Canada Day	- 5,000.00
GRANT - SUMMER STUDENT	- 5,000.00
GRANT - MODERNIZATION	-
GRANT - Covid Recovery	-
GRANT - Enabling Accessibility	-
GRANT - Municipal Modernization Service & Digital	71,995.60
Grant - FCM Asset Management	-
Transfer to Reserves (OCIF)	311,130.00
Transfer from Reserves	- 214,507.57

Departmental Summaries

Council	\$ 125,734.06
Administration	1,169,407.15
Municipal Buildings	120,490.92
Fire	809,756.77
Police Services	979,606.00
Conservation Authority	70,721.00
Building Inspection	- 21,344.40
Emergency Measures	-
By-Law Enforcement	29,894.00
Animal Control	11,500.00
Roads	1,760,170.17
Service Ontario	1,080.16
Four Counties Transit	15,522.20
Street Lights	49,500.00
Sidewalks	60,401.56
Sewage - Rodney	-
Sewage - West Lorne	-
Water	-
Landfill	553,493.01
Cemeteries	1,000.00
Arena	126,506.37
Parks & Recreation	706,628.21
Port Glasgow Trailer Park	-
Libraries	1,338.78
Planning	28,500.00
Economic Development	1,000.00
Drains	20,450.45
Debentures	59,251.95
	-\$ 0.00

MUNICIPALITY OF WEST ELGIN

2024 CAPITAL BUDGET

	<u>Budget 2024</u>
Administration	
Folding Machine	\$ 10,000.00
Buildings	
Municipal Office - Parking Lot Extension	25,000
Old Town Hall Building - Garage Demolition	<u>30,000</u>
	\$ 55,000
Transit	
Transit Bus	\$ -
Arena	
Arena Renovations (Kraft Hockeyville)	-
Floor Scrubber	15,000.00
Dehumidification System	-
Boards repair - replacement of plastic shield	-
Skate sharpener	<u>-</u>
	\$ 15,000
Fire	
SCBA 2 Paks, 4 cylinders	25,000
Washroom Renovations	50,000
Extrication Equipment Replacement (1 of 2 sets)	-
Pick-up Truck (Rescue Van replacement)	-
TANKER - replacement	<u>-</u>
	\$ 75,000

MUNICIPALITY OF WEST ELGIN

2024 CAPITAL BUDGET

	Budget 2024
Parks & Recreation	
Baseball Diamond Lighting	-
Multi use Pads	-
Dog Park	-
Recreation Centre Ceiling replacement	100,000.00
Recreation Center Chairs	-
Recreation Center - Tables - 10 plastic tables	-
PICKUP #1 - replacement	-
PICKUP #2 - replacement	50,000.00
PICKUP #3 - replacement	-
Pull Type Finishing Mower - replacement	
Line Painter Replacement	10,000.00
Bridge at the Marina	-
Pool liner repair	-
	\$ 160,000
Port Glasgow Trailer Park	
Bingo Hall Refurbishment - water, drain and HVAC	15,000.00
Dance Hall Upgrades	-
Septic System Upgrades - Bed 1 - move wooden sheds below ground	-
Repalce washroom facility beside food booth	50,000.00
Washroom Construction - Accessible	-
Stairs to the Beach Replacement	-
	\$ 65,000

MUNICIPALITY OF WEST ELGIN

2024 CAPITAL BUDGET

	<u>Budget 2024</u>
Roads	
GRADER 2 (Champion)	650,000
PICKUP 1	-
PICKUP 4	-
TRACTOR #5 - Upgrade	10,000
TRUCK 17	-
Truck 8 - 2009 Replacement	-
TRUCK 9	-
BACKHOE#10 - upgrade @ 1500 hrs	-
TRUCK 11	225,000
PICKUP 15	-
LOADER #18	-
VACUUM TRAILER #19	-
ROADSIDE MOWER	-
Public Works Shed	20,000
BLACKS RD RECONSTRUCTION (Queens Line to 401)	150,000
VILLAGE STREET PAVING	-
Walker Street Reconstruction - Engineering, storm drains, waterline and sewer upgrade, actual co	15,000
SURFACE TREATED ROADS	-
Culvert replacement Silver Clay E of Furnival	25,000
Street Extension	-
West Lorne Main St Reconstruction (FGT)	-
EV Charging Stations - 6	185,512
Storm Water Management	120,000
CAPITAL - CULVERT#6 REPLACEMENT - BLACKS@KINTYRE	<u>225,000</u>
	\$ 1,625,512

MUNICIPALITY OF WEST ELGIN

2024 CAPITAL BUDGET

	Budget 2024
Sewer - Rodney	
Mechanical Upgrades	1,000,000
	\$ 1,000,000
Sewer - West Lorne	
Sanitary Manhole Repair	30,000.00
Pump Station Pump Rebuild	15,000.00
Addition of Tie in from Filter By-Pass to Lagoon (accrued from 2023)	35,000.00
	\$ 80,000.00
Sidewalks & Street Lights	
SIDEWALKS - West Lorne (Graham Rd Continuation to Marsh, Marsh to Todd Place)	150,000
	\$ 150,000
Water	
Waterline Extension	50,000
AMR (Automatic Meter Reading) - Software and Hardware	160,000
Meter Replacement -	35,000
Van replacement	50,000
Truck replacement	-
AC Waterline Replacement	-
Replace watermain - Chestnut St. (from Graham to Ridge St)	-
	\$ 295,000
	\$ 3,530,512