



AGENDA
Special Meeting of Council

February 4, 2020

9:00 am

Council Chambers, Town Hall
175 Queen Street East, St. Marys

Pages

1. **CALL TO ORDER**
2. **DECLARATION OF PECUNIARY INTEREST**
3. **AMENDMENTS AND APPROVAL OF AGENDA**

RECOMMENDATION

THAT the February 4, 2020 special meeting of Council agenda be accepted as presented.

3.1 PUBLIC INPUT PERIOD

(Information provided during the Public Input Period shall be directed by the public to Council members and shall deal with matters specific to Agenda business. A maximum of two (2) minutes per person is allotted for questions, and the maximum time allotted for the Public Input Period as a whole is ten (10) minutes).

4. 2020 BUDGET DELIBERATIONS

4.1 Property Tax Policy and Tax Implications

4.1.1 FIN 06-2020 Property Tax and Assessment Loss

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RECOMMENDATION

THAT FIN 06-2020 Property Tax and Assessment Loss report be received for information.

RECOMMENDATION

THAT FIN 05-2020 2020 Draft Budget Property Tax Implications report be received; and

THAT Council provide staff with any further amendments to the 2020 draft budget; and

THAT Council provide staff with any further direction on property tax policy decisions.

4.2 Budget Wrap-Up

5. UPCOMING MEETINGS

February 18, 2020 - 9:00 am, Council Chambers

- Fire Hall Project
 - Fire Hall Tender Review
 - Review of Furnishings and Equipment Budget
 - Review of Financing Strategy

February 25, 2020 - 6:00 pm, Council Chambers

- Public Consultation of 2020 Draft Budget

6. BY-LAWS

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RECOMMENDATION

THAT By-Law 14-2020, being a by-law to confirm the proceedings of the February 4, 2020 special Council meeting, be read a first, second and third time; and be finally passed by Council, and signed and sealed by the Mayor and the Clerk.

7. ADJOURNMENT

RECOMMENDATION

THAT this special meeting of Council adjourn at _____pm.



INFORMATION REPORT

To:	Mayor Strathdee and Members of Council
Prepared by:	André Morin, Director of Finance / Treasurer
Date of Meeting:	4 February 2020
Subject:	FIN 06-2020 Property Tax and Assessment Loss

INFORMATION

To provide Council with information relating to property tax and assessment losses.

RECOMMENDATION

THAT FIN 06-2020 Property Tax and Assessment Loss report be received for information.

BACKGROUND

The property tax system in Ontario uses a current value assessment (CVA) methodology, with a 4 year assessment cycle. Each year adjustments to the assessment roll occur; some adjustments increase the assessment roll (new homes, building permits, etc.) and some adjustments reduce the assessment roll. Property tax write-off adjustments come in the form of 4 main categories:

- Vacancy rebates
- Charitable rebates
- *Municipal Act* reductions (section 357/358)
- *Assessment Act* reductions (Request for reconsideration/Appeals)

Vacancy rebates:

The Town of St. Marys has phased out the vacancy rebate program and as of 2020 will no longer approve rebates on vacant commercial or industrial properties.

Charitable rebates:

The Town provides a property tax rebate, upon successful application, to eligible charities. The charity must complete an application within the prescribed time lines. The property must be within the commercial or industrial class. The rebate is 40% of the property taxes on the eligible property utilized by the charitable organization. There are further special exemptions that would be included within this class as well – exemption for armed forces properties.

Municipal Act reductions (section 357/358):

There are various circumstances whereby a property tax reduction can be warranted under the *Municipal Act*. These commonly are for a change in use of a property (ex. change from commercial to residential, land has become exempt, or a building has been demolished or destroyed). Further reductions can be made for sickness or extreme poverty, gross or manifest error, or a property being prevented from normal use for a period of at least 3 months.

Assessment Act reductions:

Assessment Act reductions are made when minutes of settlement or Assessment Review Board (ARB) decisions are issued from a request for reconsideration or appeal. Request of reconsiderations are typically settled within one year. Appeals can take a substantial amount of time, in some cases more than 5 years; with adjustments being retroactive to the first year of the appeal.

REPORT

The Assessment Act reductions are the most unpredictable and can lead to significant property tax revenue losses. Below is a chart demonstrating the impacts of assessment losses since 2006.

Effective Tax Year	Roll Return + Supp/Omits		Assessment At Risk					Resolved To Date					
	CVA \$	CVA Taxes \$	Aggregate Listing		Current Listing			Pending OPTA Processing	Process ed Count	CVA Change \$	CVA Change %	CVA Tax Loss / Gain	CVA Tax Loss /
			Count	CVA \$	Count	CVA \$	CVA Taxes \$						
2006	561,992,350	10,456,096	41	60,862,000	0	0	0	0	25	-1,449,200	-0.26%	-75,734	-0.72%
2007	579,211,500	11,330,536	35	73,957,400	0	0	0	0	24	-2,368,500	-0.41%	-129,373	-1.14%
2008	588,541,200	11,798,031	23	54,876,400	0	0	0	0	14	-2,132,000	-0.36%	-92,172	-0.78%
2009	626,654,616	12,183,228	62	87,329,879	0	0	0	0	30	-6,655,385	-1.06%	-316,894	-2.60%
2010	655,566,297	12,011,393	35	67,712,792	0	0	0	0	19	-1,925,455	-0.29%	-56,436	-0.47%
2011	694,365,316	12,452,940	28	68,908,259	0	0	0	0	13	-1,856,400	-0.27%	-61,078	-0.49%
2012	733,464,213	12,857,382	28	71,692,000	0	0	0	0	12	-1,823,480	-0.25%	-59,360	-0.46%
2013	748,497,766	13,188,535	67	99,162,230	0	0	0	0	33	-1,452,352	-0.19%	-47,869	-0.36%
2014	769,941,728	13,563,615	21	69,133,660	0	0	0	0	6	-639,600	-0.08%	-25,267	-0.19%
2015	806,170,649	14,096,407	33	23,976,196	1	512,000	23,588	0	22	-1,401,911	-0.17%	-39,295	-0.28%
2016	838,065,188	14,411,988	26	49,623,000	1	512,000	23,311	0	14	-1,405,067	-0.17%	-48,462	-0.34%
2017	858,096,346	14,582,855	41	41,833,888	4	9,358,232	369,200	0	25	-636,957	-0.07%	-13,827	-0.09%
2018	891,887,946	14,930,700	17	37,056,693	4	10,724,255	400,037	0	8	-4,825,130	-0.54%	-208,508	-1.40%
2019	913,660,905	15,037,796	50	51,429,494	6	38,103,627	1,573,583	41	1	-180,250	-0.02%	-4,794	-0.03%
2020	934,160,400	N/A	1	414,000	1	414,000	N/A	0	0	0	0.00%	0	N/A
Total	11,200,276,420	N/A	508	857,967,891	17	59,624,114	N/A	41	246	-28,751,687	-0.26%	-1,179,068	N/A

***Chart also included as an attachment**

It is important to note that the chart demonstrates the impact of assessment losses per effective year, however many losses were experienced in subsequent years. The largest loss for one effective year was 2.60%, while the average annual loss is approximately 0.7% of the total taxes (this includes both municipal and education tax).

For 2020, there are currently 17 outstanding matters relating to 7 properties; ranging in effective date from 2015 - 2020.

2021 is the first year of the next assessment cycle. It is expected that these revised assessments in Ontario will be more drastic than the previous assessment update (2016). This is expected to lead to more assessment appeals and requests for reconsiderations.

Assessment appeals are a legal process and the ARB incorporated new rules that became applicable in 2017. In order to ensure the municipality is represented as part of the appeal process, certain legal processes and procedures must be followed. In many larger municipalities, appeals staff are hired on a full-time basis. In St. Marys, we do not have the capacity to require specific expertise in house; however the lack of that expertise does create some risk in assessment/property tax losses.

In order to mitigate any assessment base erosion due to assessment appeals, we are going to take a proactive approach to monitor appeals and participate where the Treasurer deems it necessary. In some cases, there may be a requirement to engage a third party with assessment appeal expertise to assist in representing the municipality. In most cases, the use of a third party will be limited to appeal and procedural advice, with costs not to exceed \$5,000 per year.

In some specific cases where the Treasurer recommends more aggressive participation, due to substantial assessment/property tax risk, a report will be brought forward, along with cost estimates, to engage a third party representative to assist with the management of those specific appeals.

FINANCIAL IMPLICATIONS

The 2020 draft property tax write off budget is \$120,000; \$75,000 is allocated to *Assessment Act* reductions.

Of the current 17 outstanding matters, 7 are nearing settlement or have been settled, amounting to approximately \$108,000 in municipal tax write-offs. The remainder of the outstanding items are summarized as follows:

- 8 issues are in the beginning stages of the appeal process - moderate risk
- 1 appeal is scheduled to begin in late 2020 - high risk
- 1 request for reconsideration – residential – low risk

The cost of any 3rd party representatives in 2020, not to exceed \$5,000, can be absorbed through the property tax write off budget.

If any property appeals require more significant municipal intervention and third party costs, the Treasurer will bring back a report for Council approval detailing the specific property assessment details, assessment at risk, and estimated consultant/legal costs.

SUMMARY

Assessment reductions through requests for reconsideration or assessment appeals can vary each year, and in some cases can create significant property tax losses. The Treasurer will proactively monitor the assessment at risk and will bring forward an action plan, with estimated costs, for any high risk assessment appeals requiring more aggressive participation from the Town.

STRATEGIC PLAN

☒ Not applicable to this report.

OTHERS CONSULTED

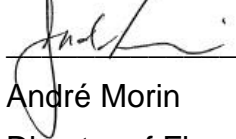
N/A

ATTACHMENTS

Appeals and Request for Reconsideration Historical Summary

REVIEWED BY

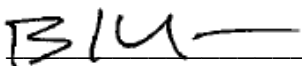
Recommended by the Department



André Morin

Director of Finance/Treasurer

Recommended by the CAO



Brent Kittmer
CAO / Clerk

TOWN OF ST. MARYS - APPEALS AND RECONSIDERATIONS

Effective Tax Year	Roll Return + Supp/Omits		Assessment At Risk					Resolved To Date					
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	A	B											
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2020	934,160,400	N/A	1	414,000	1	414,000	N/A	0	0	0	0.00%	0	N/A
Total	11,200,276,420	N/A	508	857,967,891	17	59,624,114	N/A	41	246	-28,751,687	-0.26%	-1,179,068	N/A

Last Updated in OPTA

ARB Appeal January 22, 2020

Reconsideration January 22, 2020



FORMAL REPORT

To:	Mayor Strathdee and Members of Council
Prepared by:	André Morin, Director of Finance / Treasurer
Date of Meeting:	4 February 2020
Subject:	FIN 05-2020 2020 Draft Budget Property Tax Implications

PURPOSE

To advise Council of the property tax implications of the current draft 2020 budget and possible tax policy decisions that can be made. As well, staff is seeking any final direction regarding the 2020 draft tax levy and any tax policy recommendations.

RECOMMENDATION

THAT FIN 05-2020 2020 Draft Budget Property Tax Implications report be received; and

THAT Council provide staff with any further amendments to the 2020 draft budget; and

THAT Council provide staff with any further direction on property tax policy decisions.

BACKGROUND

The 2020 Town of St. Marys annual budget process began in the summer of 2019. At the Strategic Priorities Committee meeting on October 15, 2019, the following budget direction was provided:

- Council's preferred budget target ranges from 2.0% - 2.9%, with an acknowledgement that 2020 can be used as a year to buffer future cost increases associated with downloads.

The Town Council has deliberated the draft 2020 budget at three special meetings of Council:

- December 3, 2019
- January 7, 2020
- January 21, 2020

The following budget meetings are scheduled:

- February 4, 2020 – Budget deliberations
- February 18, 2020 – Budget deliberations, including Fire Hall project
- February 25, 2020 – 2020 Budget Public Meeting

REPORT

The draft 2020 budget requires a total municipal tax levy of **\$12,512,654**. Details are contained below:

TOWN OF ST. MARYS
2020 DRAFT BUDGET
Draft - As at January 13, 2020

	2019	2020	Increase
Total Tax Levy	12,191,575	12,512,654	2.63%
Estimated 2019 Growth	192,619		
Adjusted Tax Levy	12,384,194	12,512,654	1.04%

DRAFT - TOTAL MUNICIPAL BURDEN ON RESIDENTIAL DWELLING

²	Avg. Municipal Tax - Residential Dwelling	3,396.00	3,439.00	1.27%
³	Water	417.00	425.00	1.92%
³	Wastewater	436.00	447.00	2.52%
	Wheelie Bin	93.00	129.00	38.71%
	Total Municipal Burden	4,342.00	4,440.00	2.26%
⁴	Education Tax	439.00	427.00	-2.73%
	TOTAL	4,781.00	4,867.00	1.80%

² *Municipal Tax only (does not include education tax)*

³ *Based on average use of 13 cubic meters per month*

⁴ *Education rates prescribed by Province*

In 2020, the Town is shifting a significant portion of its solid waste costs from the property tax base to the user fee base. As such, in order to provide a proper municipal tax impact, staff have included the average water, wastewater, and wheelie bin user fees in determining the total municipal burden on an average typical residence.

The average single detached dwelling in St. Marys will have an increase of approximately \$98 (2.26%) based on an average assessed value of \$279,000. Taking into account the education tax portion, the average annual increase is reduced to \$86 (1.80%).

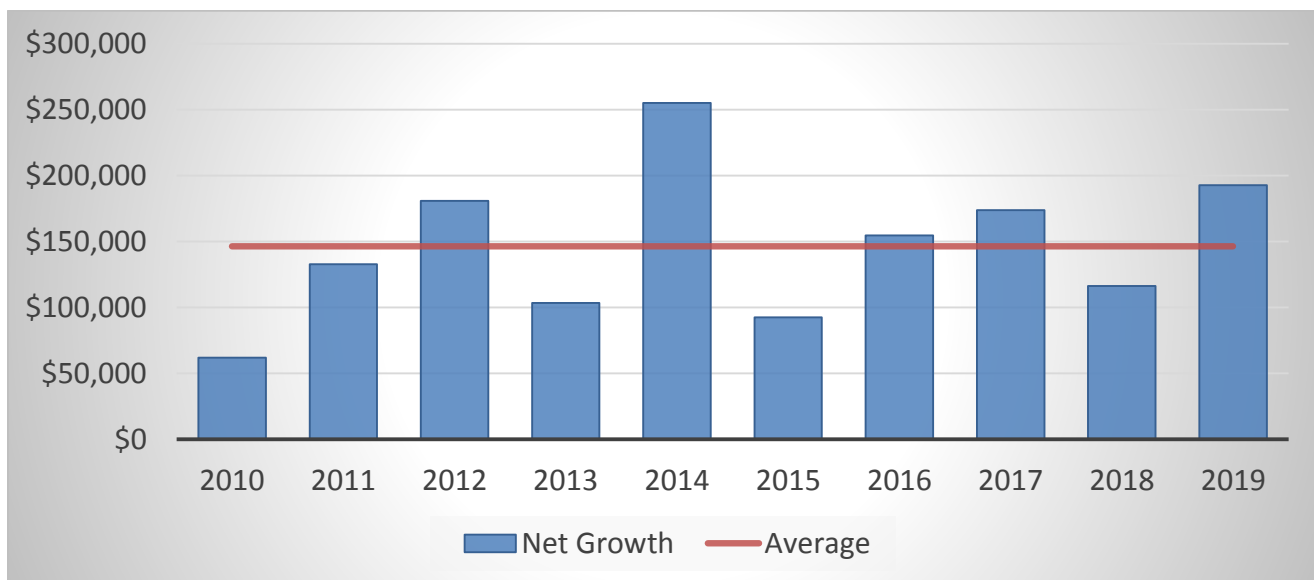
The municipal property tax implications for all classes of property are summarized below:

Property Class	Average Assessment	Average Increase - \$	Average Increase - %
Residential	\$266,611	\$34	1.06%
Residential – Single Detached Dwelling	\$279,370	\$43	1.26%
Multi-Residential	\$1,675,038	-\$21	-0.09%
Commercial	\$350,955	\$87	1.32%
Industrial	\$1,249,280	\$1,085	2.93%
Large Industrial	\$4,534,475	-\$1,568	-1.12%

Full details are provided, along with a distribution chart for each class, as an attachment to this report. Below contains property assessment and tax information that impact the 2020 property taxes that will be discussed at the meeting:

Assessment Growth:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Average
Residential	38,617	83,999	194,077	106,611	194,197	82,369	192,651	187,026	162,101	191,646	143,329
Multi-Residential	0	44,234	0	0	0	1,657	-42,701	0	-230	224	318
Commercial	-76,612	1,513	-798	-2,003	-1,484	1,374	4,099	-335	-8,423	9,902	-7,277
Industrial	99,958	2,918	-12,925	0	59,851	6,246	0	-8,629	-43,577	-10,102	9,374
Pipelines	162	21	283	464	561	753	535	352	692	949	477
Farm	-120	0	95	-1,716	1,837	0	-27	-6,141	5,693	0	-38
Landfills	0	0	0	0	0	0	0	1,457	0	0	162
Net Growth	\$62,005	\$132,685	\$180,732	\$103,356	\$254,962	\$92,399	\$154,557	\$173,730	\$116,256	\$192,619	\$146,346



2020 Assessment Phase-In: (final year of the 2016 Assessment Update):

The below information was provided by MPAC.



APPENDIX 1 Assessment Change Summary by Property Class Town of St. Marys

The following chart provides a comparison of the total assessment for the 2016 base year, and a comparison of the assessment change for 2019 and 2020 property tax year by property class.

Property Class/Realty Tax Class	2016 Full CVA	2019 Phased-In CVA	2020 Phased-In CVA	Percent Change 2019 to 2020
R Residential	746,776,100	730,337,723	746,776,100	2.25%
M Multi-Residential	13,400,300	13,261,550	13,400,300	1.05%
C Commercial	63,436,900	61,904,146	63,436,900	2.48%
S Shopping Centre	981,900	894,005	981,900	9.83%
X Commercial (New Construction)	4,007,000	3,991,500	4,007,000	0.39%
I Industrial	19,442,000	18,695,236	19,442,000	3.99%
L Large Industrial	34,420,300	34,418,175	34,420,300	0.01%
J Industrial (New Construction)	2,044,000	2,044,000	2,044,000	0.00%
P Pipeline	2,527,000	2,474,698	2,527,000	2.11%
F Farm	9,929,200	8,942,324	9,929,200	11.04%
B Shortline Railway Right-of-Way	0	0	0	0.00%
(PIL) C Commercial	2,069,900	2,067,500	2,069,900	0.12%
(PIL) H Landfill	75,200	75,200	75,200	0.00%
E Exempt	35,050,600	34,669,602	35,050,600	1.10%
TOTAL	934,160,400	913,775,659	934,160,400	2.23%



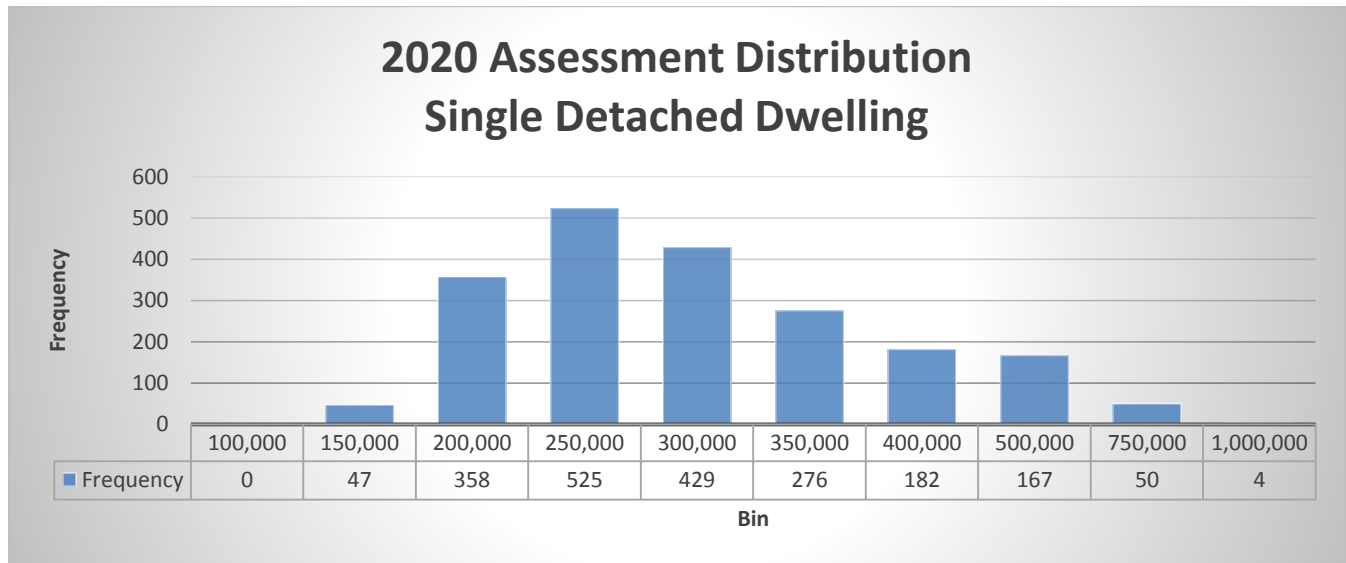
APPENDIX 2 Assessment Base Distribution Summary by Property Class Town of St. Marys

This chart provides a comparison of the distribution of the total assessment for the 2016 base year, and the 2019 and 2020 phased-in assessment, which includes the percentage of the total assessment base by property class.

Property Class/Realty Tax Class	2016 Full CVA	Percentage of Total 2016 CVA	2019 Phased-In CVA	Percentage of Total 2019 Phased-In CVA	2020 Phased-In CVA	Percentage of Total 2020 Phased-In CVA
R Residential	746,776,100	79.94%	730,337,723	79.93%	746,776,100	79.94%
M Multi-Residential	13,400,300	1.43%	13,261,550	1.45%	13,400,300	1.43%
C Commercial	63,436,900	6.79%	61,904,146	6.77%	63,436,900	6.79%
S Shopping Centre	981,900	0.11%	894,005	0.10%	981,900	0.11%
X Commercial (New Construction)	4,007,000	0.43%	3,991,500	0.44%	4,007,000	0.43%
I Industrial	19,442,000	2.08%	18,695,236	2.05%	19,442,000	2.08%
L Large Industrial	34,420,300	3.68%	34,418,175	3.77%	34,420,300	3.68%
J Industrial (New Construction)	2,044,000	0.22%	2,044,000	0.22%	2,044,000	0.22%
P Pipeline	2,527,000	0.27%	2,474,698	0.27%	2,527,000	0.27%
F Farm	9,929,200	1.06%	8,942,324	0.98%	9,929,200	1.06%
B Shortline Railway Right-of-Way	0	0.00%	0	0.00%	0	0.00%
(PIL) C Commercial	2,069,900	0.22%	2,067,500	0.23%	2,069,900	0.22%
(PIL) H Landfill	75,200	0.01%	75,200	0.01%	75,200	0.01%
E Exempt	35,050,600	3.75%	34,669,602	3.79%	35,050,600	3.75%
TOTAL	934,160,400	100.00%	913,775,659	100.00%	934,160,400	100.00%

2020 Assessment – Single Detached Dwelling:

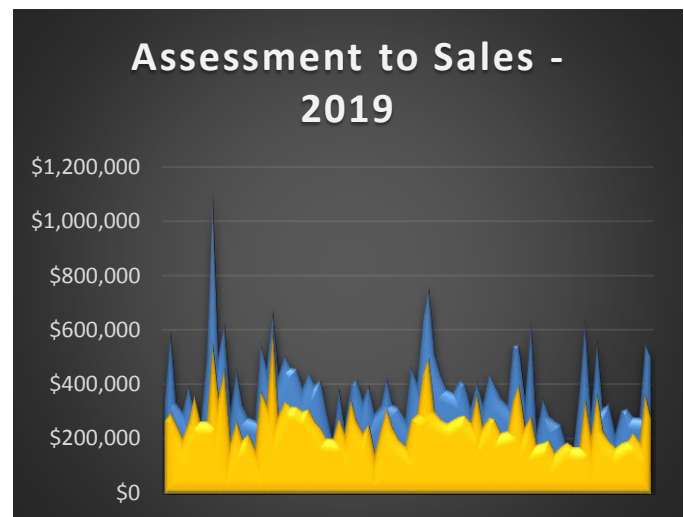
The largest portion of the Town's assessment comes from the residential class, and more specifically the single detached dwellings. As such, further information has been collected regarding this property class for review with Council.



2019 property sales of single detached dwellings were compared to the assessment values. Assessed values are based on a January 1, 2016 valuation date. As such, sales should be valued higher than assessment – fairness is achieved by ensuring the assessment roll is consistent across all properties. Below is the results of a high level review:

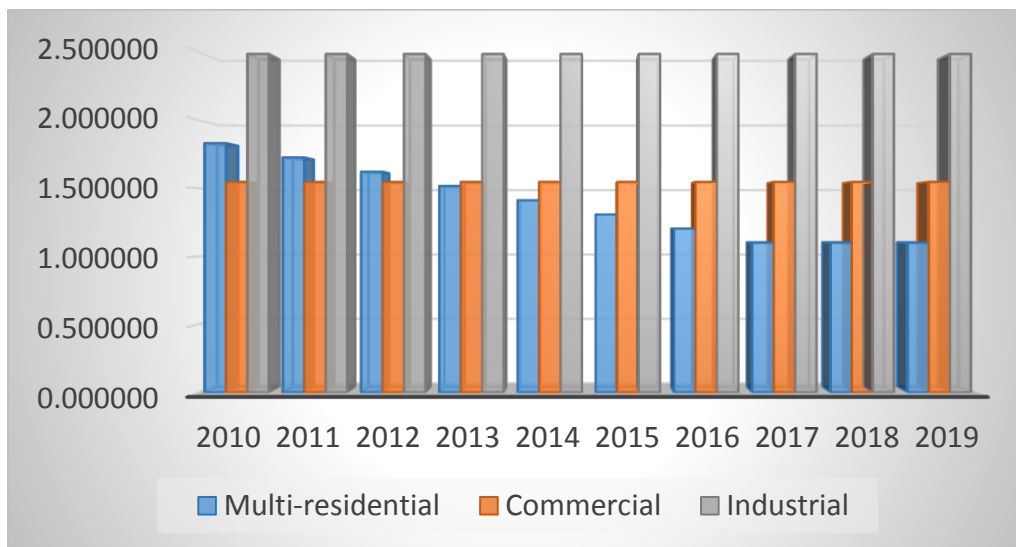
2019 Sales Review

# of Arms length Property Sales - Single Detached	82
Average Sale Price	401,221
Median Sale Price	385,000
Highest Sale Price	1,110,000
Lowest Sale Price	165,000
Average Assessment to Sale Ratio	0.70
Median Assessment to Sale Ratio	0.68
Highest Assessment to Sale Ratio	1.19
Lowest Assessment to Sale Ratio	0.45



Starting Property Tax Ratios:

Residential	1.000000
New Multi-residential	1.100000
Multi-residential	1.100000
Com. Occupied	1.546300
Com. Exc. Land	1.546300
Com. Vac. Land	1.546300
Ind. Occupied	2.481186
Ind. Exc. Land	2.481186
Ind. Vac. Land	2.481186
Landfills	1.581519
Pipelines	1.810900
Farm	0.250000
Managed Forests	0.250000



2020 Revenue Neutral Tax:

	2019 Adjusted	2020 Roll Return	Difference	
Class	Municipal	Municipal	Municipal	
			\$	%
Taxable				
Residential	9,093,201	9,098,862	5,661	0.06%
Multi-residential	181,627	179,599	-2,028	-1.12%
Pipelines	55,797	55,757	-40	-0.07%
Farm	27,835	30,245	2,410	8.66%
Managed Forests	0	0	0	0.00%
Landfills	1,448	1,449	1	0.09%
Commercial Total	1,323,064	1,328,168	5,104	0.39%
Industrial Total	1,701,223	1,690,117	-11,106	-0.65%
Grand Total	12,384,194	12,384,196	2	0.00%

2020 Draft Budget Tax Summary:

	2019 Adjusted
Class	Municipal
Taxable	
Residential	9,093,201
Multi-residential	181,627
Pipelines	55,797
Farm	27,835
Landfills	1,448
Commercial Total	1,323,064
Industrial Total	1,701,223
Grand Total	12,384,194

2020 Draft Budget		
2020 Roll Return	Difference	
Municipal	Municipal	
	\$	%
9,193,239	100,038	1.10%
181,462	-165	-0.09%
56,335	538	0.96%
30,559	2,725	9.79%
1,464	16	1.12%
1,341,944	18,880	1.43%
1,707,647	6,424	0.38%
12,512,650	128,456	1.04%

Tax Policy Options:

The Town has tax policy options it can consider each year. One of these options is the ability to set property class ratios. Obviously various scenarios can be developed, but 3 general scenarios are provided to discuss with Council and demonstrate the potential impacts and class shifts.

	2019 Adjusted	2020 Draft Budget			OPTION #1 - Revenue Neutral			OPTION #2 - Multi-Res to 1.0			OPTION #3 -Revenue Neutral (Keep Multi-Res at 1.0)		
		2020 Roll Return	Difference		2020 Roll Return	Difference		2020 Roll Return	Difference		2020 Roll Return	Difference	
		Municipal	Municipal		Municipal	Municipal		Municipal	Municipal		Municipal	Municipal	
Class	Municipal		\$	%		\$	%		\$	%		\$	%
Taxable													
Residential	9,093,201	9,193,239	100,038	1.10%	9,182,202	89,001	0.98%	9,205,374	112,173	1.23%	9,186,735	93,534	1.03%
Multi-residential	181,627	181,462	-165	-0.09%	183,453	1,826	1.01%	165,183	-16,444	-9.05%	181,334	-293	-0.16%
Pipelines	55,797	56,335	538	0.96%	56,358	561	1.01%	56,409	612	1.10%	56,386	589	1.06%
Farm	27,835	30,559	2,725	9.79%	30,552	2,718	9.76%	30,599	2,765	9.93%	30,537	2,703	9.71%
Landfills	1,448	1,464	16	1.12%	1,462	14	0.98%	1,466	18	1.26%	1,463	15	1.05%
Commercial Total	1,323,064	1,341,944	18,880	1.43%	1,340,333	17,269	1.31%	1,343,716	20,652	1.56%	1,337,024	13,960	1.06%
Industrial Total	1,701,223	1,707,647	6,424	0.38%	1,718,324	17,101	1.01%	1,709,901	8,678	0.51%	1,719,172	17,949	1.06%
Grand Total	12,384,194	12,512,650	128,456	1.04%	12,512,684	128,490	1.04%	12,512,648	128,454	1.04%	12,512,651	128,457	1.04%

FINANCIAL IMPLICATIONS

Discussed through the body of the report.

SUMMARY

The Treasurer will present to Council the current impacts of the 2020 draft budget; as well as discuss property tax policy decision that Council may want to consider. Staff will seek any further direction from Council relating to the 2020 tax levy.

STRATEGIC PLAN

☒ Not applicable to this report.

OTHERS CONSULTED

N/A

ATTACHMENTS

2020 Draft Budget property tax implications by Class

REVIEWED BY

Recommended by the Department



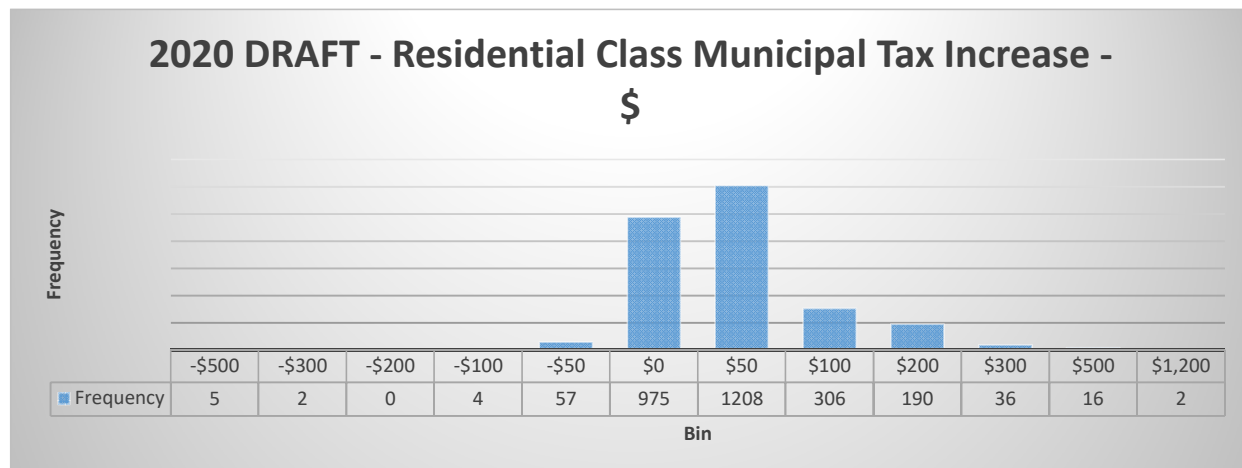
André Morin
Director of Finance/Treasurer

Recommended by the CAO

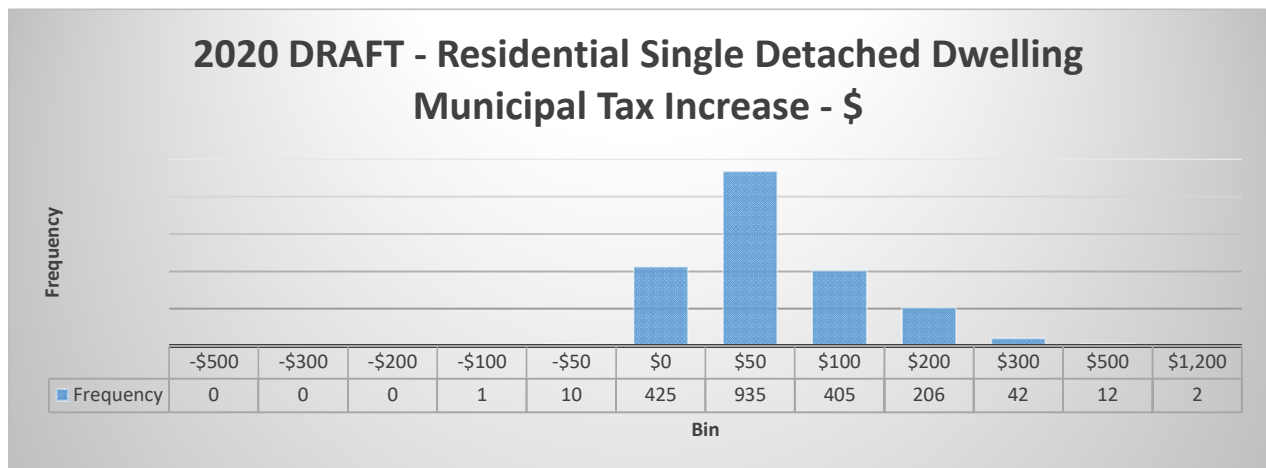


Brent Kittmer
CAO / Clerk

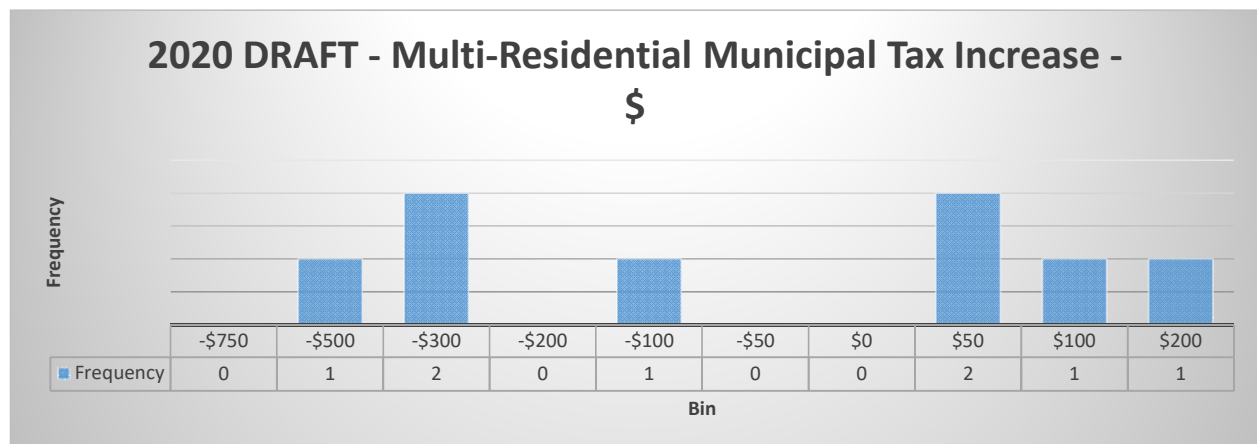
Residential		Change \$	Change %
Property Count	2,801		
Avg. 2019 Assessment	\$260,742		
2019 Municipal Tax	\$3,247.82		
2019 Education Tax	\$419.79		
Total 2019 Tax	\$3,667.61		
Avg. 2020 Assessment	\$266,611	\$5,869	2.25%
2020 Municipal Tax	\$3,282.13	\$34	1.06%
2020 Education Tax	\$407.91	-\$12	-2.83%
Total 2020 Tax	\$3,690.04	\$22	0.61%
Highest 2020 Increase		\$1,239	16.85%
Highest 2020 Decrease		-\$1,546	-1.60%



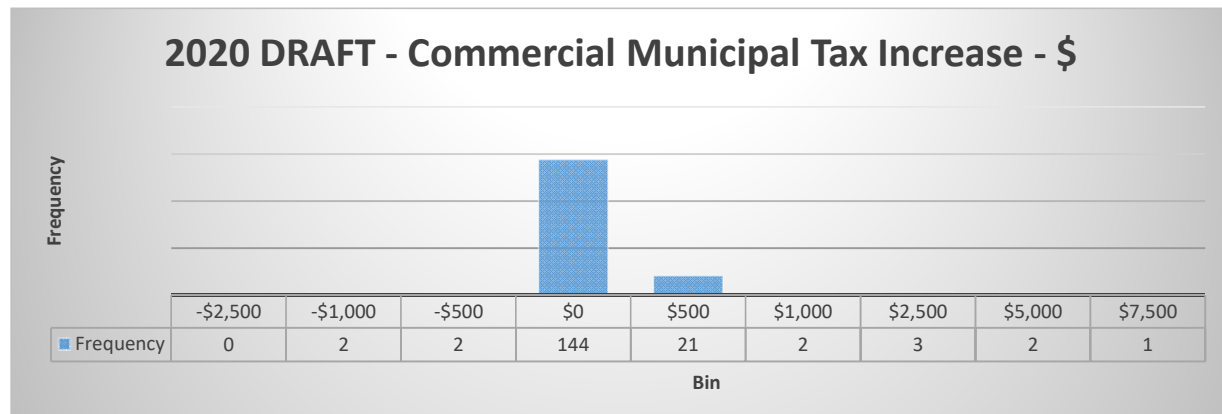
Residential - Single Detached Dwelling (Code 301)		Change	Change
		\$	%
Property Count	2,038		
Avg. 2019 Assessment	\$272,664		
2019 Municipal Tax	\$3,396.33		
2019 Education Tax	\$438.99		
Total 2019 Tax	\$3,835.32		
Avg. 2020 Assessment	\$279,370	\$6,706	2.46%
2020 Municipal Tax	\$3,439	\$43	1.26%
2020 Education Tax	\$427.44	-\$12	-2.63%
Total 2020 Tax	\$3,866.64	\$31	0.82%
Highest 2020 Increase		\$524	7.23%
Highest 2020 Decrease		-\$114	-1.60%



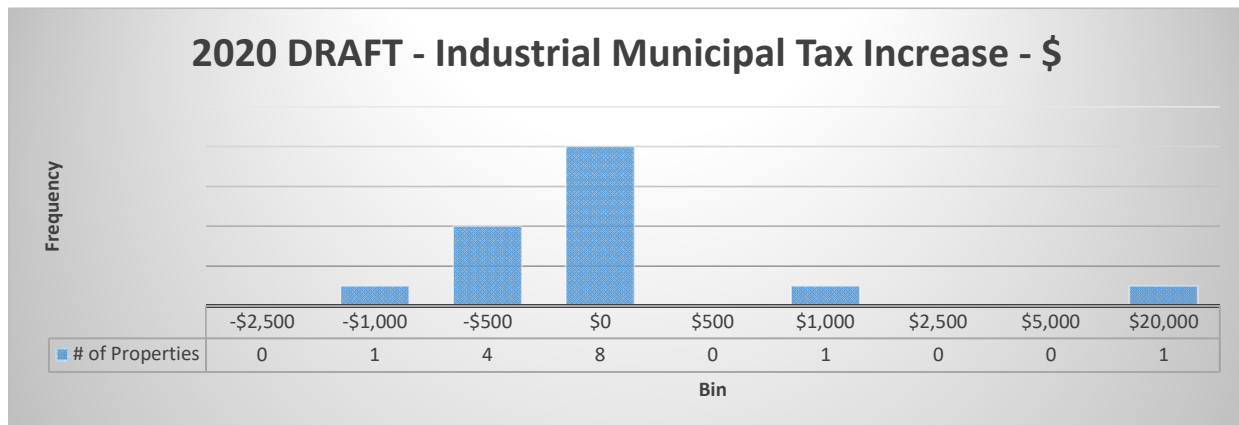
Multi-Residential (MT)		Change	Change
		\$	%
Property Count	8		
Avg. 2019 Assessment	1,657,694		
2019 Municipal Tax	\$22,703		
2019 Education Tax	\$2,668.89		
Total 2019 Tax	\$25,372.25		
Avg. 2020 Assessment	\$1,675,038	\$17,344	1.05%
2020 Municipal Tax	\$22,683	-\$21	-0.09%
2020 Education Tax	\$2,563	-\$106	-3.97%
Total 2020 Tax	\$25,245.55	-\$127	-0.50%
Highest 2020 Increase		\$293	7.48%
Highest 2020 Decrease		-\$407	-1.53%



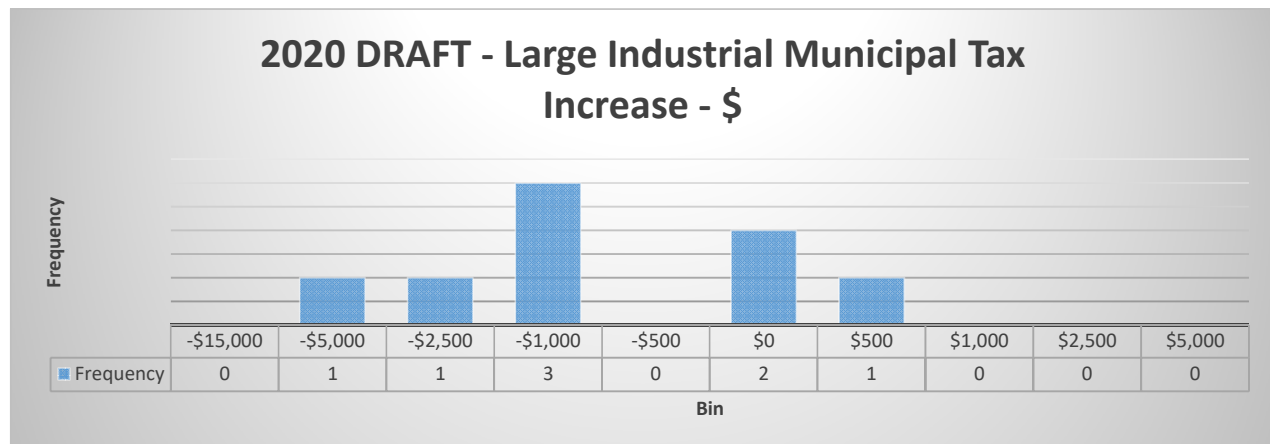
		Change \$	Change %
Commercial (CT)			
Property Count	177		
Avg. 2019 Assessment	342,476		
2019 Municipal Tax	\$6,594		
2019 Education Tax	\$3,527.51		
Total 2019 Tax	\$10,121.03		
Avg. 2020 Assessment	\$350,955	\$8,479	2.48%
2020 Municipal Tax	\$6,681	\$87	1.32%
2020 Education Tax	\$3,439	-\$88	-2.50%
Total 2020 Tax	\$10,120.09	-\$1	-0.01%
Highest 2020 Increase		\$5,709	14.65%
Highest 2020 Decrease		-\$775	-2.43%



Industrial (IH / IT)		Change	Change
Property Count		\$	%
15			
Avg. 2019 Assessment	1,200,111		
2019 Municipal Tax	\$37,074		
2019 Education Tax	\$15,481.43		
Total 2019 Tax	\$52,555.79		
Avg. 2020 Assessment	\$1,249,280	\$49,169	4.10%
2020 Municipal Tax	\$38,159	\$1,085	2.93%
2020 Education Tax	\$15,616	\$135	0.87%
Total 2020 Tax	\$53,775.02	\$1,219	2.32%
Highest 2020 Increase		\$18,750	7.82%
Highest 2020 Decrease		-\$822	-1.71%



		Change	Change
		\$	%
Large Industrial (JT / LT)			
Property Count	8		
Avg. 2019 Assessment	4,534,209		
2019 Municipal Tax	\$140,073		
2019 Education Tax	\$58,491.30		
Total 2019 Tax	\$198,564.14		
Avg. 2020 Assessment	\$4,534,475	\$266	0.01%
2020 Municipal Tax	\$138,505	-\$1,568	-1.12%
2020 Education Tax	\$56,681	-\$1,810	-3.10%
Total 2020 Tax	\$195,185.61	-\$3,379	-1.70%
Highest 2020 Increase		\$43	4.50%
Highest 2020 Decrease		-\$7,334	-1.71%



BY-LAW 14-2020

THE CORPORATION OF THE TOWN OF ST. MARYS

Being a By-law to confirm all actions and proceedings of the Council of The Corporation of the Town of St. Marys at its special meeting held on February 4, 2020.

WHEREAS: The *Municipal Act, 2001*, S.O. 2001, c.25, as amended, Section 5(3), provides that the jurisdiction of every council is confined to the municipality that it represents and its powers shall be exercised by by-law;

AND WHEREAS: The Council of the Corporation of the Town of St. Marys deems it expedient to confirm its actions and proceedings;

NOW THEREFORE: The Council of The Corporation of the Town of St. Marys hereby enacts as follows:

- 1.** That all actions and proceedings of the Council of the Corporation of the Town of St. Marys taken at its special meeting held on the 4th day of February, 2020 except those taken by by-law and those required by by-law to be done by resolution are hereby sanctioned, ratified and confirmed as though set out within and forming part of this by-law.
- 2.** This by-law comes into force on the final passing thereof.

Read a first, second and third time and finally passed this 4th day of February, 2020.

Mayor Al Stratheedee

Brent Kittmer, CAO / Clerk