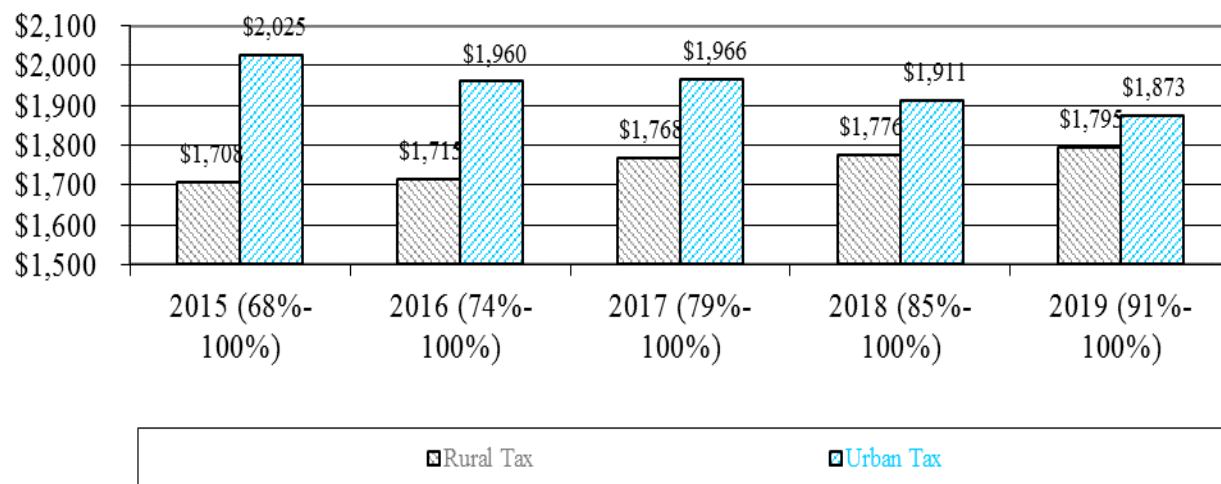
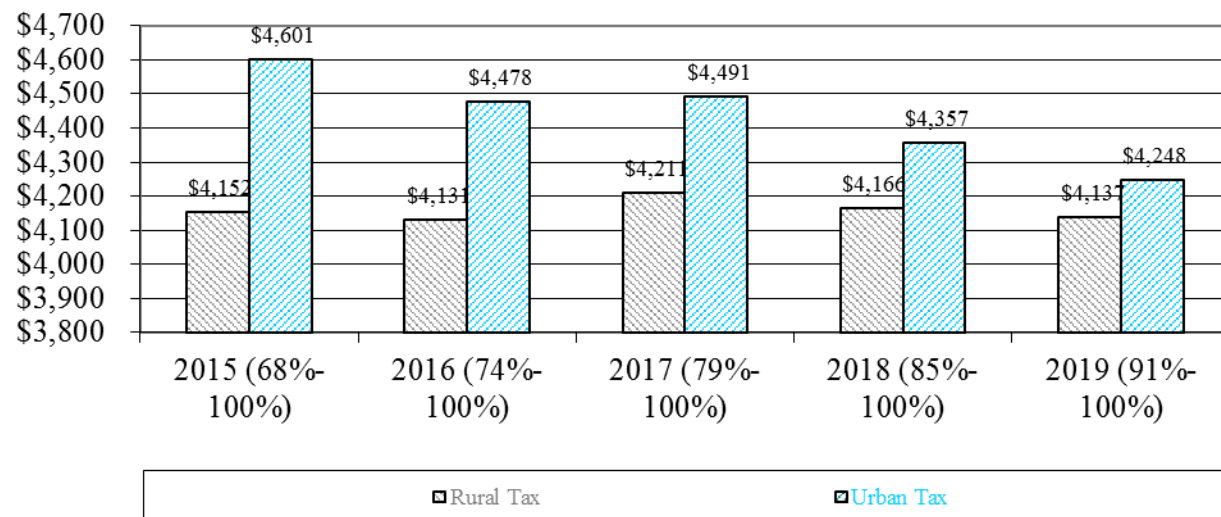


2019 Year Tax Policy Plan

Residential Tax Impact per \$150,000 assessment

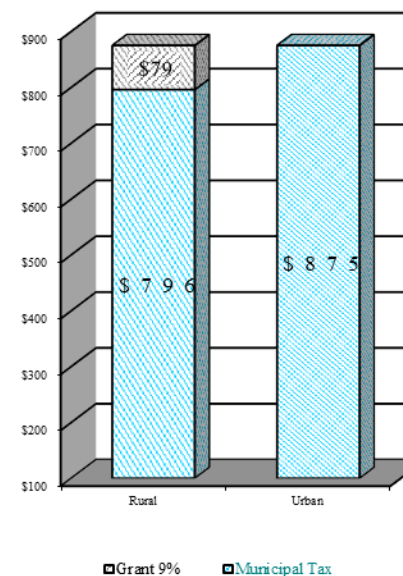


Commercial Tax Impact per \$150,000 assessment

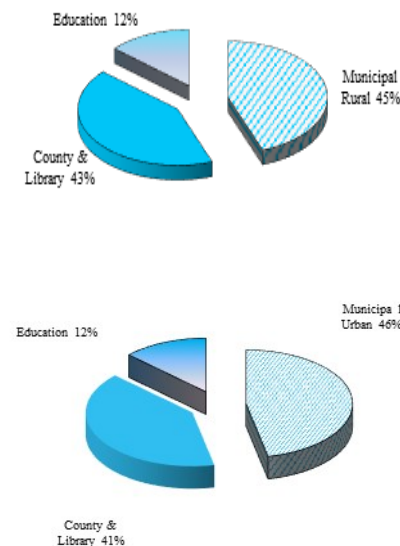


2019 Residential Tax Analysis

Illustrates how the Municipal portion of your taxes has been apportioned by a percentage of the Urban Area value.



Illustrates the Municipal share of taxes.



The 2019 Operating Budget Tax Levy of \$11,472,776 results in an increase of \$332,499 from 2018. The 2019 Capital Budget Levy of \$746,487 results in an increase of \$18,207 from 2018. The 2019 Budget maintains our level of service provided to property owners and will provide \$2,202,000 in new Capital road and bridge projects.

Implementation of the 2016 tax policy continues in 2019. The rural grant is now 9%. The first set of illustrations show what your **total** taxes (including Lennox and Addington County and Provincial Education taxes) would be per \$150,000 in assessment for both the Residential and Commercial property classes. The second set of illustrations represent the **municipal** portion of your tax bill. The pie graph indicates the portion of taxes that are retained by the **Town of Greater Napanee**.

MPAC Assessment Update

Municipal Property Assessment Corporation (MPAC) mails a Property Assessment Notice to property owners in Ontario every four years. The Notice you received in 2016 is MPAC's assessed value for your property as of January 1, 2016. The assessed value and classification of your property is used as the basis for calculating your property taxes. If you have questions about your assessment visit mpac.ca or aboutmyproperty.ca.

Methods of paying your tax bill include:

1. Internet Banking;
2. Telephone Banking;
3. Monthly Preauthorized Payment Plan;
4. Direct Debit – Interac;
5. Bank Payment (current tax bill only);
6. Cheque

| | Gross Expense | % Of Budget Expenditures | Revenue | Net Levy | Percent Of Net Levy | Taxes | | | |
|--|---------------------|--------------------------|---------------------|---------------------|---------------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | | Urban Operating | Rural Operating | Farmlands | Managed Forest |
| | | | | | | Per \$150,000 | Per \$150,000 | Per \$150,000 | Per \$150,000 |
| | \$ | % | \$ | \$ | % | \$ | \$ | \$ | \$ |
| Operating Budget | | | | | | | | | |
| General Government | \$2,831,659 | 14.66% | (\$414,645) | \$3,246,304 | 28.30% | \$231.57 | \$210.73 | \$51.27 | \$52.68 |
| Policing | \$3,615,448 | 18.72% | \$66,134 | \$3,549,314 | 30.94% | \$253.19 | \$230.40 | \$56.06 | \$57.60 |
| Fire And Emergency Plan | \$2,161,256 | 11.19% | \$61,500 | \$2,099,756 | 18.30% | \$149.78 | \$136.30 | \$33.16 | \$34.08 |
| Animal / Bylaw Control | \$174,386 | 0.90% | \$38,500 | \$135,886 | 1.18% | \$9.69 | \$8.82 | \$2.15 | \$2.21 |
| Conservation Authority | \$225,100 | 1.17% | \$0 | \$225,100 | 1.96% | \$16.06 | \$14.61 | \$3.56 | \$3.65 |
| Building Inspection | \$440,124 | 2.28% | \$313,000 | \$127,124 | 1.11% | \$9.07 | \$8.25 | \$2.01 | \$2.06 |
| Land Use Planning | \$273,074 | 1.41% | \$25,000 | \$248,074 | 2.16% | \$17.70 | \$16.10 | \$3.92 | \$4.03 |
| Roads Maintenance | \$3,520,265 | 18.22% | \$1,779,091 | \$1,741,174 | 15.18% | \$124.21 | \$113.03 | \$27.50 | \$28.26 |
| Roads Winter Control | \$996,500 | 5.16% | \$223,143 | \$773,357 | 6.74% | \$55.17 | \$50.20 | \$12.21 | \$12.55 |
| Garbage / Recycling | \$771,508 | 3.99% | \$591,800 | \$179,708 | 1.57% | \$12.82 | \$11.67 | \$2.84 | \$2.92 |
| Parks and Facilities Admin Programs | \$452,952 | 2.34% | \$0 | \$452,952 | 3.95% | \$32.31 | \$29.40 | \$7.15 | \$7.35 |
| Arena | \$1,852,438 | 9.59% | \$1,301,500 | \$550,938 | 4.80% | \$39.30 | \$35.76 | \$8.70 | \$8.94 |
| Splash Pad | \$26,007 | 0.13% | \$0 | \$26,007 | 0.23% | \$1.86 | \$1.69 | \$0.41 | \$0.42 |
| Municipal Buildings | \$317,850 | 1.65% | \$74,380 | \$243,470 | 2.12% | \$17.37 | \$15.80 | \$3.85 | \$3.95 |
| Parks / Ball Fields | \$495,800 | 2.57% | \$38,800 | \$457,000 | 3.98% | \$32.60 | \$29.67 | \$7.22 | \$7.42 |
| Economic Develop/Tourism | \$182,125 | 0.94% | \$80,500 | \$101,625 | 0.89% | \$7.25 | \$6.60 | \$1.61 | \$1.65 |
| Financing Costs | \$725,645 | 3.76% | \$725,645 | \$0 | 0.00% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Payment In Lieu Tax | | | \$77,800 | (\$77,800) | -0.68% | (\$5.55) | (\$5.05) | (\$1.23) | (\$1.26) |
| Provincial Grants | | | \$1,612,900 | (\$1,612,900) | -14.06% | (\$115.05) | (\$104.70) | (\$25.47) | (\$26.18) |
| Other Municipal Revenue | | | \$680,000 | (\$680,000) | -5.93% | (\$48.51) | (\$44.14) | (\$10.74) | (\$11.04) |
| Transfer from Reserves | | | \$6,500 | (\$6,500) | -0.06% | (\$0.46) | (\$0.42) | (\$0.10) | (\$0.11) |
| Surplus | | | \$450,000 | (\$450,000) | -3.92% | (\$32.10) | (\$29.21) | (\$7.11) | (\$7.30) |
| Operating Budget | \$19,316,549 | 100.00% | \$7,843,773 | \$11,472,776 | 100.00% | \$818.40 | \$744.75 | \$181.20 | \$186.19 |
| Net Operating Levy | | | | \$11,472,776 | | \$818.40 | \$744.75 | \$181.20 | \$186.19 |
| Capital Budget | | | | | | | | | |
| Equipment, Buildings & Land Improvemen | \$943,765 | 14.62% | \$618,477 | \$325,289 | 43.58% | \$24.58 | \$22.35 | \$5.44 | \$5.59 |
| Fleet | \$671,675 | 10.40% | \$221,675 | \$450,000 | 60.28% | \$34.00 | \$30.92 | \$7.52 | \$7.73 |
| Roads and Bridges | \$4,841,443 | 74.98% | \$4,264,288 | \$577,155 | 77.32% | \$43.61 | \$39.66 | \$9.65 | \$9.92 |
| Transfer From Surplus | | | \$605,956 | (\$605,956) | -81.17% | (\$45.78) | (\$41.64) | (\$10.13) | (\$10.41) |
| Totals | \$6,456,883 | 100.00% | \$5,104,440 | \$746,487 | 100.00% | \$56.40 | \$51.30 | \$12.48 | \$12.83 |
| Net Capital Levy | | | | \$746,487 | | | | | |
| Total Capital & Operating | \$25,773,432 | | \$12,948,213 | \$12,219,263 | | \$874.80 | \$796.05 | \$193.68 | \$199.01 |

Budget Summary & Tax Policy 2019



This brochure summarizes where your municipal tax dollars are being spent.