



**BY-LAW NUMBER 12-2014**  
**OF**  
**THE CORPORATION OF THE CITY OF STRATFORD**

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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, 2014.

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**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, amended to O.Reg. 577/06, as further amended to O.Reg. 57/10, made under the *Municipal Act, 2001* outlines adjustments to taxes for 2003 and subsequent taxation years in respect of changes in taxes for municipal purposes, and further outlines when a property may exempt from the application of Part IX of *Municipal Act, 2001* 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 15, 2014 and the second instalment of the final levy is payable on or before October 10, 2014;
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. That Schedule "A" attached hereto forms part of this by-law.
6. That Schedule "B" attached hereto forms part of this by-law.
7. That Schedule "C" attached hereto forms part of this by-law.
8. That Schedule "D" attached hereto forms part of this by-law.
9. This By-law shall be deemed to have come into force and to take effect on January 1, 2014.

Read a FIRST, SECOND and THIRD Time and

FINALLY PASSED this 27th day of January, 2014.

  
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Mayor – Daniel B. Mathieson

  
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Deputy Clerk – V. Charlene Lavigne

**Schedule "A" to By-law 12-2014  
passed this 27th day of January, 2014**

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	2,203,256,991
Residential-English Separate	RT	401,562,564
Residential-French Public	RT	1,445,193
Residential-French Separate	RT	2,881,500
Residential-No Support	RT	557,646
Residential-Education Only	RD	2,255,000
Multi-Residential-English Public	MT	134,598,563
Multi-Residential-English-Separate	MT	6,882,351
Multi-Residential-No Support	MT	555,293
Multi-Residential-French Public	MT	178,985
Multi-Residential-French Separate	MT	58,588
New Multi-Residential-English Public	NT	5,911,011
New Multi-Residential-English Separate	NT	161,489
Commercial Occupied-No Support	CT	267,668,555
Commercial-Excess Land-No Support	CU	2,269,955
Commercial Vacant Land-No Support	CX	3,297,424
Shopping Occupied-No Support	ST	36,485,325
Shopping Occup-New Construction-No Support	ZT	20,235
Commercial New Construction-No Support	XT	97,757,614
Commercial New Construction-Excess Land	XU	545,850
Office Occupied-No Support	DT	2,069,050
Industrial Occupied-IT-No Support	IT	54,504,882
Industrial-Excess Land-No Support	IU	1,397,760
Industrial Vacant Land-No Support	IX	2,392,850
Ind Occupied-Shared PIL-No support	IH	293,600
Ind Vacant Land-Shared PIL-No support	IJ	394,400
Industrial New Construction-No Support	JT	6,023,983
Industrial New Construction-Excess Land	JU	121,580
Large Industrial Occupied-No Support	LT	31,531,250
Large Industrial-Excess Land-No Support	LU	425,800
Large Ind-New Construction-No Support	KT	17,989,350
Large Ind-New Const-Excess Land-No Support	KU	133,650
Pipelines-No Support	PT	7,612,000
Farmlands-English Public	FT	7,072,468
Farmlands-English Separate	FT	979,900
<u>Payments in Lieu</u>		
Residential-English Public	RH	276,450
Commercial Occupied-CF-No Support	CF	6,539,018
Commercial Occupied-CG-No Support	CG	6,091,095
Commercial Vacant Land-No Support	CY	109,000
Commercial-Occupied-Shared	CH	2,158,050
Commercial Vacant Land-Shared	CJ	82,300
Commercial Excess Land-No Support	CW	435,500
<b>Total Taxable</b>		<b>3,316,984,068</b>

is hereby adopted by the Council of The Corporation of the City of Stratford for the year 2014 and shall be levied.

**Schedule "B" to By-law 12-2014  
passed this 27th day of January, 2014**

1. That the tax rates of The Corporation of the City of Stratford for the year 2014 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	0.01204462
Residential-English Separate	0.01204462
Residential-No Support	0.01204462
Residential-French Public	0.01204462
Residential-French Separate	0.01204462
Residential-Education Only	0.00000000
Residential-Farmland-English Public	0.00301116
Multi-Residential-English Public	0.02594292
Multi-Residential-English Separate	0.02594292
Multi-Residential-No Support	0.02594292
Multi-Residential-French Public	0.02594292
Multi-Residential-French Separate	0.02594292
New Multi-Residential-English Public	0.01204462
New Multi-Residential-English Separate	0.01204462
Commercial Occupied-No Support	0.02379942
Commercial Excess Land-No Support	0.01665960
Commercial Vacant Land-No Support	0.01665960
Shopping Occupied-No Support	0.02379942
Shopping Occupied-New Constr-No Support	0.02379942
Commercial New Construction-No Support	0.02379942
Commercial New Construction-Excess Land	0.01665960
Office Occupied-No Support	0.02379942
Industrial Occupied-IT-No Support	0.03464755
Industrial Occupied-I1-No Support	0.00301116
Industrial Excess Land-No Support	0.02252091
Industrial Vacant Land-No Support	0.02252091
Ind Occupied-Shared PIL-No support	0.03464755
Ind Vacant Land-Shared PIL-No support	0.02252091
Large Ind-New Construction-No Support	0.03464755
Large Ind-New Constr-Excess L-No Support	0.02252091
Industrial-New Construction-No Support	0.03464755
Large Industrial Occupied-No Support	0.03464755
Large Industrial-Excess Land-No Support	0.02252091
Pipelines-No Support	0.01817534
Farmlands-English Public	0.00301116
Farmlands-English Separate	0.00301116
 <u>Payments in Lieu</u>	
Residential-English Public	0.01204462
Residential-English Separate	0.01204462
Commercial Occupied-CF-No Support	0.02379942
Commercial Occupied-CG-No Support	0.02379942
Commercial Occupied-Shared	0.02379942
Commercial Vacant Land-Shared	0.01665960
Commercial Vacant Land-No Support	0.01665960
Commercial Excess Land-No Support	0.01665960
Industrial Occupied-No Support	0.03464755

**Schedule "C" to By-law 12-2014  
passed this 27th day of January, 2014**

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 2013 Revised Taxes are within \$ 250 of the 2014 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 2014 current value assessment.
5. As prescribed in Ontario Regulation 73/03, amended to O.Reg.160/09 of the Act, 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 2013
  2. the property was capped in 2013 and clawed back in 2014
  3. the property was clawed back in 2013 and capped in 2014.

**Schedule "D" to By-law 12-2014  
passed this 27th day of January, 2014**

<b>Department</b>	<b>2014 Budget</b>
<b>101 Mayor's Office</b>	
Revenue	0
Expense	84,254
Net	84,254
<b>102 Council Services</b>	
Revenue	
Expense	232,470
Net	232,470
<b>111 City Administrator's Office</b>	
Revenue	(25,000)
Expense	479,565
Net	454,565
<b>112 Human Resources</b>	
Revenue	0
Expense	561,094
Net	561,094
<b>121 City Clerk's Office</b>	
Revenue	(281,670)
Expense	742,100
Net	460,430
<b>131 Financial Services</b>	
Revenue	(180,264)
Expense	1,318,700
Net	1,138,436
<b>134 Information Technology</b>	
Revenue	(54,904)
Expense	842,125
Net	787,221
<b>135 Parking</b>	
Revenue	(620,000)
Expense	385,000
Net	(235,000)
<b>136 Crossing Guards</b>	
Revenue	0
Expense	154,317
Net	154,317
<b>139 General Financial Services</b>	
Revenue	(4,966,030)
Expense	11,145,000
Net	6,178,970
<b>141 City Building Maintenance</b>	

Revenue	(570,929)
Expense	991,669
Net	420,740
<b>211 Fire</b>	
Revenue	(215,200)
Expense	6,839,088
Net	6,623,888
<b>231 Police</b>	
Revenue	(546,425)
Expense	10,326,280
Net	9,779,855
<b>251 Building &amp; Planning</b>	
Revenue	(702,250)
Expense	1,026,087
Net	323,837
<b>310 Engineering</b>	
Revenue	(647,491)
Expense	1,460,512
Net	813,021
<b>320 Roads</b>	
Revenue	(854,400)
Expense	4,181,667
Net	3,327,267
<b>330 Sanitary</b>	
Revenue	(5,972,219)
Expense	5,972,219
Net	0
<b>340 Storm</b>	
Revenue	(1,500)
Expense	284,006
Net	282,506
<b>350 Water</b>	
Revenue	(4,342,023)
Expense	4,342,023
Net	0
<b>360 Waste</b>	
Revenue	(2,788,100)
Expense	2,788,100
Net	0
<b>411 Stratford Public Library</b>	
Revenue	(376,626)
Expense	2,357,265
Net	1,980,639
<b>511 Economic Development</b>	
Revenue	0
Expense	606,000
Net	606,000
<b>512 Stratford Municipal Airport</b>	

Revenue	(234,289)
Expense	405,123
Net	170,834
<b>611 Social Services/Ontario Works</b>	
Revenue	(7,494,873)
Expense	8,453,046
Net	958,173
<b>613 Anne Hathaway Day Care Centre</b>	
Revenue	(1,088,165)
Expense	1,166,000
Net	77,835
<b>615 Housing</b>	
Revenue	(6,148,634)
Expense	7,769,775
Net	1,621,141
<b>616 Child Care</b>	
Revenue	(2,338,026)
Expense	2,671,088
Net	333,062
<b>617 Early Learning &amp; Child Development</b>	
Revenue	(2,594,614)
Expense	2,594,614
Net	0
<b>711 Parks</b>	
Revenue	(246,300)
Expense	2,127,575
Net	1,881,275
<b>721 Recreation</b>	
Revenue	(2,125,737)
Expense	3,941,620
Net	1,815,883
<b>731 Cemetery</b>	
Revenue	(400,000)
Expense	563,965
Net	163,965
<b>750 City Transit</b>	
Revenue	(1,034,000)
Expense	2,287,331
Net	1,253,331
<b>751 Parallel Transit</b>	
Revenue	(52,000)
Expense	386,911
Net	334,911
<b>810 Requisitions from Others</b>	
Revenue	0
Expense	6,348,724
Net	6,348,724
<b>820 Other Municipal Services</b>	



Revenue	(32,687)
Expense	243,386
Net	210,699
<b>872 Grants</b>	
Revenue	(10,000)
Expense	688,845
Net	678,845
<b><i>SUB TOTAL OPERATING</i></b>	
Revenue	(46,944,356)
Expense	96,767,545
Net	49,823,189
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<b>Corporate Capital</b>	
Revenue	(1,208,762)
Expense	1,424,762
Net	216,000
<b>P/W Capital Projects (incl. Water)</b>	
Revenue	(15,254,759)
Expense	16,569,759
Net	1,315,000
<b>Community Services Capital</b>	
Revenue	(1,887,279)
Expense	2,187,279
Net	300,000
<b>Building &amp; Planning Capital</b>	
Revenue	(379,636)
Expense	623,636
Net	244,000
<b>Library Capital</b>	
Revenue	(34,807)
Expense	84,307
Net	49,500
<b>Police Services Capital</b>	
Revenue	0
Expense	0
Net	0
<b>Fire Capital</b>	
Revenue	(352,500)
Expense	374,500
Net	22,000
<b>Economic Development Capital</b>	
Revenue	(270,000)
Expense	270,000
Net	0
<b><i>SUB TOTAL CAPITAL</i></b>	
Revenue	(19,387,743)
Expense	21,534,243
Net	2,146,500
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Assessment Growth	(2,036,222)

CVA Increase	0
Tax Levy	(47,338,676)
General Revenues	(2,594,791)
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<b>GRAND TOTALS</b>	
Revenue	(118,301,788)
Expense	118,301,788
Net	0