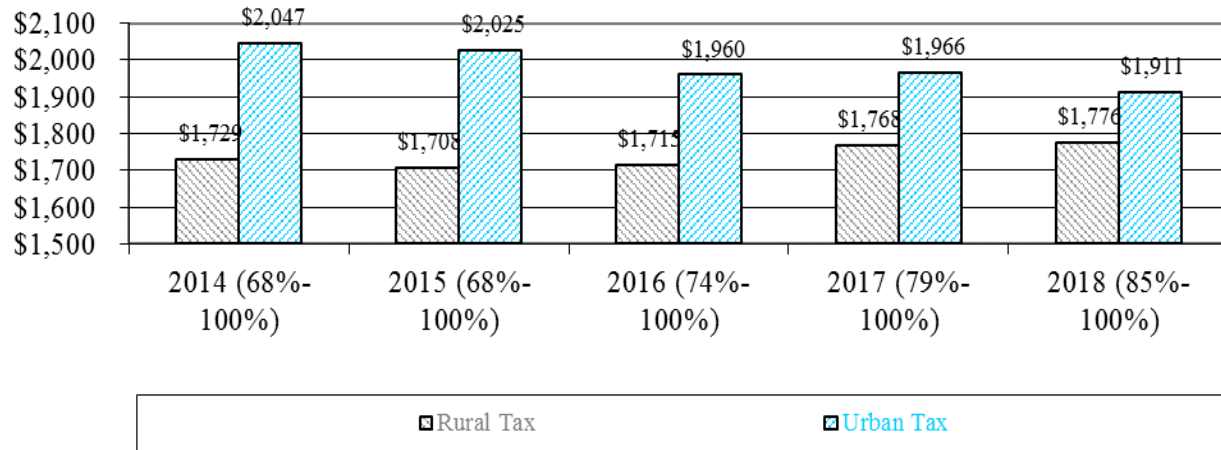
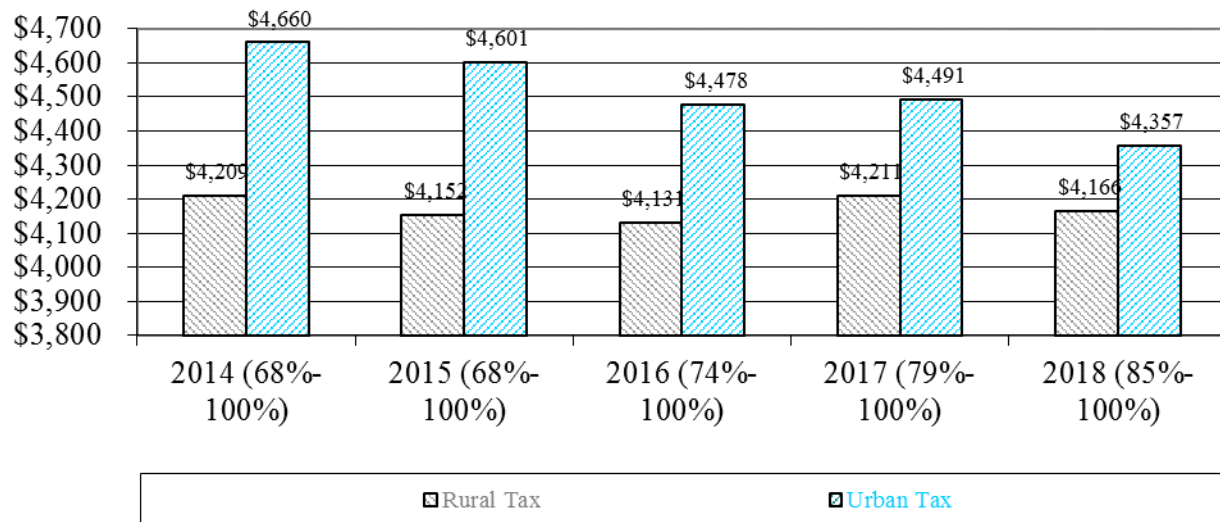


2018 Year Tax Policy Plan

Residential Tax Impact per \$150,000 assessment

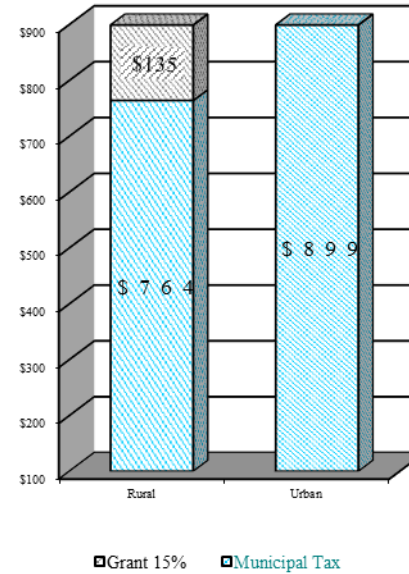


Commercial Tax Impact per \$150,000 assessment

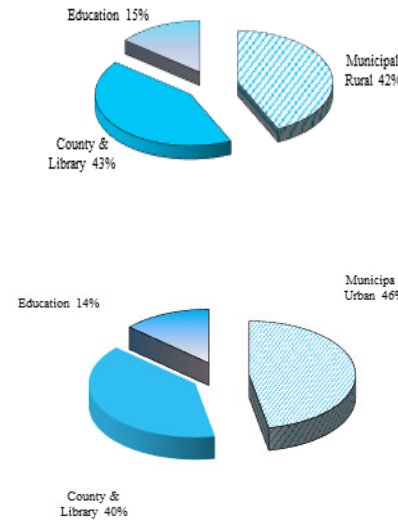


2018 Residential Tax Analysis

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 2018 Operating Budget Tax Levy of \$11,140,277 results in an increase of \$247,654 from 2017. The 2018 Capital Budget Levy of \$728,280 results in an increase of \$14,280 from 2017. The 2018 Budget maintains our level of service provided to property owners and will provide \$1,836,123 in new Capital road and bridge projects.

Implementation of the 2016 tax policy continues in 2018. The rural grant is now 15%. 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

For The Year 2018

Assessment Value For Calculation

150,000

Where Your Taxes Go

	Gross Expense	% Of Budget Expenditures	Revenue	Net Levy	Percent Of Net Levy	Taxes			
						Urban Operating	Rural Operating	Farmlands	Managed Forest
	\$	%	\$	\$	%	\$	\$	\$	\$
Operating Budget									
General Government	\$2,842,415	14.99%	(\$377,445)	\$3,219,860	28.90%	\$242.96	\$206.50	\$48.88	\$51.62
Policing	\$3,400,372	17.94%	\$15,000	\$3,385,372	30.39%	\$255.45	\$217.11	\$51.39	\$54.28
Fire And Emergency Plan	\$2,105,279	11.10%	\$61,000	\$2,044,279	18.35%	\$154.25	\$131.10	\$31.03	\$32.78
Animal / Bylaw Control	\$166,976	0.88%	\$46,500	\$120,476	1.08%	\$9.09	\$7.73	\$1.83	\$1.93
Conservation Authority	\$225,100	1.19%	\$0	\$225,100	2.02%	\$16.99	\$14.44	\$3.42	\$3.61
Building Inspection	\$429,145	2.26%	\$283,000	\$146,145	1.31%	\$11.03	\$9.37	\$2.22	\$2.34
Land Use Planning	\$285,600	1.51%	\$25,000	\$260,600	2.34%	\$19.66	\$16.71	\$3.96	\$4.18
Roads Maintenance	\$3,446,081	18.18%	\$1,762,230	\$1,683,851	15.11%	\$127.06	\$107.99	\$25.56	\$27.00
Roads Winter Control	\$999,516	5.27%	\$218,143	\$781,373	7.01%	\$58.96	\$50.11	\$11.86	\$12.53
Garbage / Recycling	\$807,666	4.26%	\$584,900	\$222,766	2.00%	\$16.81	\$14.29	\$3.38	\$3.57
Parks and Facilities Admin Programs	\$417,948	2.20%	\$0	\$417,948	3.75%	\$31.54	\$26.80	\$6.34	\$6.70
Arena	\$258,480	1.36%	\$112,225	\$146,255	1.31%	\$11.04	\$9.38	\$2.22	\$2.34
Splash Pad	\$1,840,612	9.71%	\$1,311,900	\$528,712	4.75%	\$39.89	\$33.91	\$8.03	\$8.48
Municipal Buildings	\$27,560	0.15%	\$0	\$27,560	0.25%	\$2.08	\$1.77	\$0.42	\$0.44
Parks / Ball Fields	\$324,462	1.71%	\$81,300	\$243,162	2.18%	\$18.35	\$15.59	\$3.69	\$3.90
Economic Develop/Tourism	\$462,951	2.44%	\$35,627	\$427,324	3.84%	\$32.24	\$27.41	\$6.49	\$6.85
Financing Costs	\$192,494	1.02%	\$80,500	\$111,994	1.01%	\$8.45	\$7.18	\$1.70	\$1.80
Payment In Lieu Tax	\$725,645	3.83%	\$725,645	\$0	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial Grants			\$77,800	(\$77,800)	-0.70%	(\$5.87)	(\$4.99)	(\$1.18)	(\$1.25)
Other Municipal Revenue			\$1,644,700	(\$1,644,700)	-14.76%	(\$124.10)	(\$105.48)	(\$24.97)	(\$26.37)
Transfer from Reserves			\$680,000	(\$680,000)	-6.10%	(\$51.31)	(\$43.61)	(\$10.32)	(\$10.90)
Surplus			\$0	\$0	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
			\$450,000	(\$450,000)	-4.04%	(\$33.96)	(\$28.86)	(\$6.83)	(\$7.21)
Operating Budget	\$18,958,302	100.00%	\$7,818,025	\$11,140,277	100.00%	\$840.60	\$714.45	\$169.11	\$178.61
Net Operating Levy				\$11,140,277		\$840.60	\$714.45	\$169.11	\$178.61
Capital Budget									
Equipment, Buildings & Land Improvemen	\$1,026,544	18.28%	\$221,121	\$805,424	110.59%	\$65.03	\$55.24	\$13.08	\$13.81
Fleet	\$408,963	7.28%	\$58,963	\$350,000	48.06%	\$28.26	\$24.01	\$5.68	\$6.00
Roads and Bridges	\$4,180,432	74.44%	\$4,007,575	\$172,857	23.73%	\$13.96	\$11.86	\$2.81	\$2.96
Transfer From Surplus			\$600,000	(\$600,000)	-82.39%	(\$48.44)	(\$41.15)	(\$9.74)	(\$10.29)
Totals	\$5,615,939	100.00%	\$4,287,659	\$728,280	100.00%	\$58.80	\$49.95	\$11.82	\$12.49
Net Capital Levy				\$728,280					
Total Capital & Operating	\$24,574,241		\$12,105,684	\$11,868,557		\$899.40	\$764.40	\$180.93	\$191.10

Budget Summary & Tax Policy 2018



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