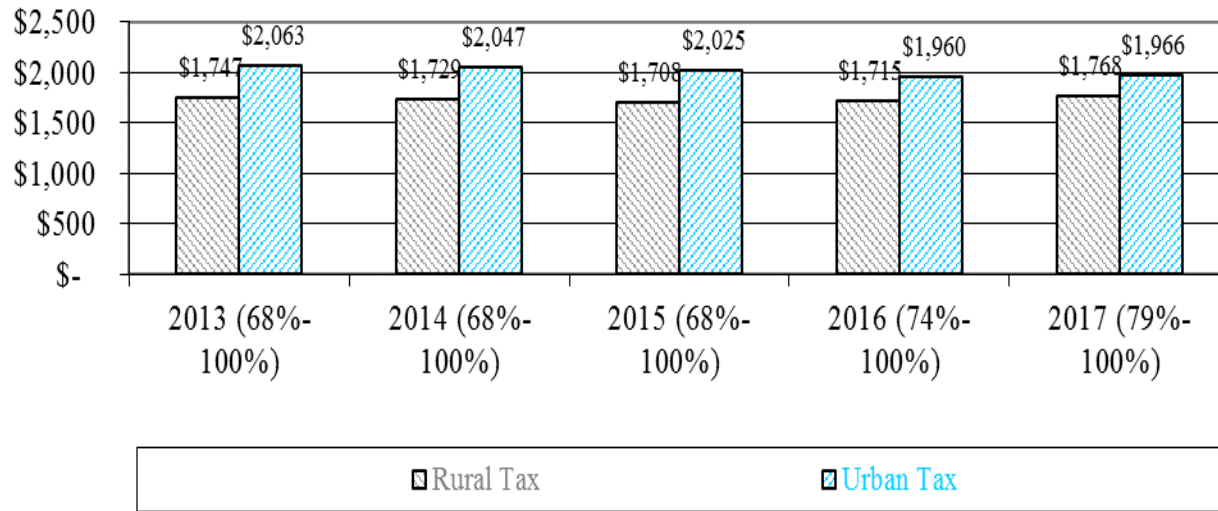
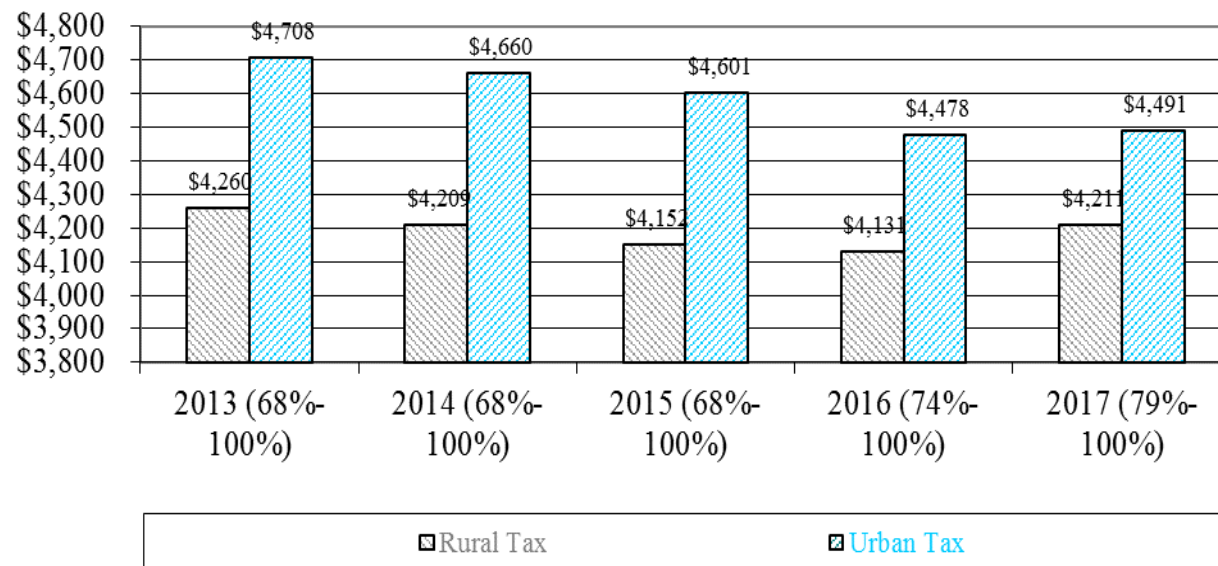


2017 Year Tax Policy Plan

Residential Tax Impact per \$150,000 assessment

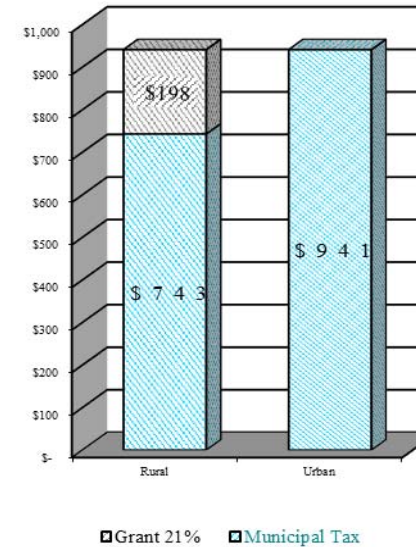


Commercial Tax Impact per \$150,000 assessment

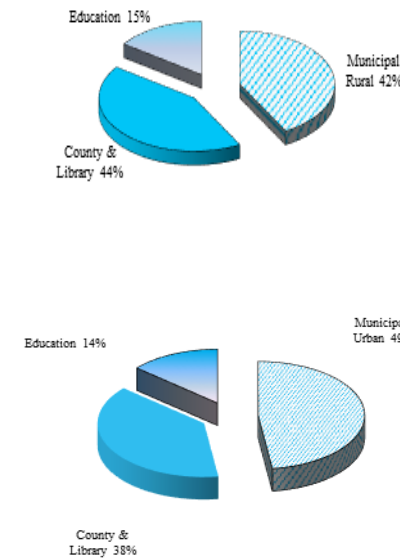


2017 Residential Tax Analysis

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.



2017 Taxes

The 2017 Operating Budget Tax Levy of \$10,892,623 results in an increase of \$319,852 from 2016. The 2017 Capital Budget Levy of \$714,000 results in an increase of \$14,000 from 2016. The 2017 Budget maintains current service levels to property owners and will provide \$1,599,484 in new Capital road and bridge projects.

Implementation of the 2016 tax policy continues in 2017. The rural grant is now 21%. 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 2017

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	\$2,694,209	14.50%	(\$423,745)	\$3,117,954	28.62%	\$251.65	\$198.80	\$45.72	\$49.70
Policing	\$3,403,880	18.32%	\$15,000	\$3,388,880	31.11%	\$273.52	\$216.07	\$49.70	\$54.02
Fire And Emergency Plan	\$2,078,259	11.18%	\$51,000	\$2,027,259	18.61%	\$163.62	\$129.26	\$29.73	\$32.31
Animal / Bylaw Control	\$169,660	0.91%	\$47,500	\$122,160	1.12%	\$9.86	\$7.79	\$1.79	\$1.95
Conservation Authority	\$233,500	1.26%	\$0	\$233,500	2.14%	\$18.85	\$14.89	\$3.42	\$3.72
Building Inspection	\$368,174	1.98%	\$244,000	\$124,174	1.14%	\$10.02	\$7.92	\$1.82	\$1.98
Land Use Planning	\$222,994	1.20%	\$22,000	\$200,994	1.85%	\$16.22	\$12.82	\$2.95	\$3.20
Roads Maintenance	\$3,379,747	18.19%	\$1,655,763	\$1,723,984	15.83%	\$139.14	\$109.92	\$25.28	\$27.48
Roads Winter Control	\$978,022	5.26%	\$228,343	\$749,679	6.88%	\$60.51	\$47.80	\$10.99	\$11.95
Garbage / Recycling	\$806,252	4.34%	\$579,545	\$226,707	2.08%	\$18.30	\$14.45	\$3.32	\$3.61
Parks and Facilities Admin Programs	\$437,400	2.35%	\$0	\$437,400	4.02%	\$35.30	\$27.89	\$6.41	\$6.97
Arena	\$1,824,510	9.82%	\$1,329,300	\$495,210	4.55%	\$39.97	\$31.57	\$7.26	\$7.89
Splash Pad	\$23,935	0.13%	\$0	\$23,935	0.22%	\$1.93	\$1.53	\$0.35	\$0.38
Municipal Buildings	\$352,498	1.90%	\$75,404	\$277,094	2.54%	\$22.36	\$17.67	\$4.06	\$4.42
Parks / Ball Fields	\$431,642	2.32%	\$44,139	\$387,503	3.56%	\$31.28	\$24.71	\$5.68	\$6.18
Economic Develop/Tourism	\$187,409	1.01%	\$5,500	\$181,909	1.67%	\$14.68	\$11.60	\$2.67	\$2.90
Financing Costs	\$725,645	3.91%	\$725,645	\$0	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Payment In Lieu Tax			\$77,800	(\$77,800)	-0.71%	(\$6.28)	(\$4.96)	(\$1.14)	(\$1.24)
Provincial Grants			\$1,571,200	(\$1,571,200)	-14.42%	(\$126.81)	(\$100.18)	(\$23.04)	(\$25.04)
Other Municipal Revenue			\$680,000	(\$680,000)	-6.24%	(\$54.88)	(\$43.36)	(\$9.97)	(\$10.84)
Transfer from Reserves			\$200,000	(\$200,000)	-1.84%	(\$16.14)	(\$12.75)	(\$2.93)	(\$3.19)
Surplus			\$450,000	(\$450,000)	-4.13%	(\$36.32)	(\$28.69)	(\$6.60)	(\$7.17)
Operating Budget	\$18,581,242	100.00%	\$7,688,619	\$10,892,623	100.00%	\$879.15	\$694.50	\$159.74	\$173.63
Net Operating Levy				\$10,892,623		\$879.15	\$694.50	\$159.74	\$173.63
Capital Budget									
Equipment, Buildings & Land Improvemen	\$1,502,178	24.46%	\$1,239,115	\$263,064	36.84%	\$22.77	\$17.96	\$4.13	\$4.49
Fleet	\$737,681	12.01%	\$387,681	\$350,000	49.02%	\$30.29	\$23.90	\$5.50	\$5.97
Roads and Bridges	\$3,901,430	63.53%	\$3,400,493	\$500,937	70.16%	\$43.36	\$34.20	\$7.87	\$8.55
Transfer From Surplus			\$400,000	(\$400,000)	-56.02%	(\$34.62)	(\$27.31)	(\$6.28)	(\$6.83)
Totals	\$6,141,289	100.00%	\$5,027,289	\$714,000	100.00%	\$61.80	\$48.75	\$11.21	\$12.19
Net Capital Levy				\$714,000					
Total Capital & Operating	\$24,722,531		\$12,715,908	\$11,606,623		\$940.95	\$743.25	\$170.95	\$185.81

Budget Summary & Tax Policy 2017



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