

# **Apportionment**

**2013**

# Apportionment

- **The Apportionment formula is determined by the **DSSAB Act****

(4) Subject to subsections (5) and (6), the amount determined under clause (2) (a) shall be apportioned among the municipalities in the board's district as follows:

1. When the assessment rolls (CVA) of the municipalities in the district are returned to the clerks under section 36 of the *Assessment Act*, they shall also be provided to the board.
2. Each municipality shall provide the board with a copy of its by-law setting its tax ratios on or before the date it is required under section 308 of the *Municipal Act, 2001* to make the by-law.
3. The board shall determine, for each municipality, the amount to be apportioned to the municipality in accordance with the following formula:

$$A = B \times (C / D)$$

where,

A = the amount to be apportioned to the municipality,

B = the amount determined under clause (2) (a) (Municipal Budget),

C = the sum of the weighted assessments for all of the properties in the municipality,  
(*Weighted Assessment* is calculated by multiplying the CVA by the Tax Ratio)

D = the sum of the weighted assessments for all of the properties in all of the municipalities.

O. Reg. 37/99, s. 3; O. Reg. 355/02, s. 1 (3).

# Apportionment Change requires Double Majority

(5) The board may agree to apportion costs of social services in its district, including the costs of administration, **in a way other than** that provided in subsections (2) and (4) if,

(a) majority of the municipalities and members representing territory without municipal organization consent to that apportionment; and

(b) those municipalities and members who have consented represent a majority of the electors in the board's district. O. Reg. 37/99, s. 3.

# Manitoulin-Sudbury DSB

## Current Apportionment Calculation

- *Modified Default Formula* includes payments in lieu (PIL) and power dam assessments
- PIL assessments are included on the CVA as provided by MPAC
- There are power dam assessments for three municipalities
- **These changes were made by Double Majority vote**

# Current Value Assessment from MPAC

Total Assessment Value Compiled in 2012 for Taxation in 2013

Prepared for: Manitoulin-Sudbury District Services Board

Corporation of the Town of XXXX

RTC		RTQ		5126 (000)	TOTAL	TOTAL LINEAR ACREAGE
Code	Description	Code	Description			
C	Commercial	F	Payment in Lieu: Full	387,000	387,000	
C	Commercial	G	Payment in Lieu: General	658,500	658,500	
C	Commercial	T	Taxable: Full	10,316,249	10,316,249	
C	Commercial	X	Taxable: Vacant Land	144,750	144,750	
E	Exempt	-	Not Defined	4,048,425	4,048,425	
F	Farm	T	Taxable: Full	346,025	346,025	
I	Industrial	T	Taxable: Full	211,750	211,750	
M	Multi-Residential	T	Taxable: Full	1,523,000	1,523,000	
R	Residential	G	Payment in Lieu: General	25,500	25,500	
R	Residential	T	Taxable: Full	46,499,524	46,499,524	
<b>TOTAL</b>				<b>64,160,723</b>	<b>64,160,723</b>	
<b>TOTAL less Exempt</b>				60,112,298	60,112,298	

# Tax Ratio Bylaw Example

## THE CORPORATION OF THE TOWN OF XXXXX

### BY-LAW NO. 2012-12

BEING A BY-LAW TO ADOPT THE CURRENT -ESTIMATES, ESTABLISH TAX RATIOS AND ADOPT  
TAX RATES FOR THE YEAR 2012

WHEREAS the Council of the Corporation of the Town of XXXXXX in accordance with the Municipal Act,  
RSO 2001, S.O. 2001

Chapter 25, as amended considered the estimates of the municipality of the Board thereof, and by virtue  
of the Municipal Act, and the Education Act, 1990, it is necessary that the sums be raised by means of  
taxation for the year 2011.

AND WHEREAS all real property assessment rolls made for the year 2011 on which the 2012 taxes are  
to be levied have been returned, revised and duly certified by the Regional Registrar of the Assessment  
Review Court;

AND WHEREAS certain education rates are provided in various regulations and commercial and  
industrial education amounts have been requisitioned by the Province;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF XXXXX ENACTS AS  
FOLLOWS:

1. THAT the estimates for the year be as follows:

GENERAL MUNICIPAL PURPOSES \$906,834.00

SCHOOL PURPOSES \$237,567.00

2. THAT the tax ratios for the municipality as follows are pursuant to Ontario Regulation 73/03

RESIDENTIAL/FARM 1.0000

MULTI-RESIDENTIAL 1.0000

COMMERCIAL OCCUPIED 0.9000

COMMERCIAL VACANT UNITS 0.6300

COMMERCIAL VACANT LAND 0.6300

INDUSTRIAL OCCUPIED 0.9000

FARMLANDS 0.2500

3. This By-Law shall come into force and take effect on the final date of passing hereof.

# 2013 Weighted Assessment

The total weighted assessment for all organized municipalities determines percentage of weighted assessment

	Weighted Assessment	%
Assiginack	<b>\$131,739,320</b>	<b>4.500%</b>
Gordon & Barrie Island	<b>\$92,972,790</b>	<b>3.176%</b>
Cockburn Island	<b>\$11,133,681</b>	<b>0.380%</b>
Billings	<b>\$124,515,080</b>	<b>4.254%</b>
Central Manitoulin	<b>\$270,749,631</b>	<b>9.249%</b>
Burpee/Mills	<b>\$50,150,042</b>	<b>1.713%</b>
Tehkummah	<b>\$53,984,334</b>	<b>1.844%</b>
NEMI	<b>\$405,397,809</b>	<b>13.849%</b>
Gore Bay	<b>\$58,641,872</b>	<b>2.003%</b>
Killarney	<b>\$207,225,820</b>	<b>7.079%</b>
Baldwin	<b>\$37,834,107</b>	<b>1.292%</b>
Chapleau	<b>\$70,312,301</b>	<b>2.402%</b>
Espanola	<b>\$429,945,034</b>	<b>14.687%</b>
French River	<b>\$396,969,013</b>	<b>13.561%</b>
Markstay/Warren	<b>\$180,538,366</b>	<b>6.167%</b>
Nairn & Hyman	<b>\$54,998,844</b>	<b>1.879%</b>
Sables-Spanish	<b>\$213,127,426</b>	<b>7.281%</b>
St Charles	<b>\$137,077,848</b>	<b>4.683%</b>
<b>Total Organized Municipalities Weighted Assessment</b>	<b>\$2,927,313,320</b>	<b>100%</b>

# 2013 Apportionment Allocation with TWOMO

*Townships  
without municipal  
organization  
(TWOMO) share  
is 19.9%*

This amount is  
reduced from the  
percentage share  
for organized  
municipalities

	<b>Weighted Assess.</b>	<b>WA %</b>	<b>Apportionment %</b>
Assiginack	\$131,739,320	4.500%	3.605%
Gordon & Barrie Island	\$92,972,790	3.176%	2.544%
Cockburn Island	\$11,133,681	0.380%	0.305%
Billings	\$124,515,080	4.254%	3.407%
Central Manitoulin	\$270,749,631	9.249%	7.409%
Burpee/Mills	\$50,150,042	1.713%	1.372%
Tehkummah	\$53,984,334	1.844%	1.477%
NEMI	\$405,397,809	13.849%	11.093%
Gore Bay	\$58,641,872	2.003%	1.605%
Killarney	\$207,225,820	7.079%	5.670%
Baldwin	\$37,834,107	1.292%	1.035%
Chapleau	\$70,312,301	2.402%	1.924%
Espanola	\$429,945,034	14.687%	11.765%
French River	\$396,969,013	13.561%	10.862%
Markstay/Warren	\$180,538,366	6.167%	4.940%
Nairn & Hyman	\$54,998,844	1.879%	1.505%
Sables-Spanish	\$213,127,426	7.281%	5.832%
St Charles	\$137,077,848	4.683%	3.751%
<b>Total Org. Municipal</b>	<b>\$2,927,313,320</b>	<b>100.000%</b>	<b>80.100%</b>
Sudbury Unorganized			19.900%
<b>Total</b>			<b>100.00%</b>



# Apportionment relief for Town of Espanola

- All apportionment changes that deviate from the Default Weighted Assessment formula, require a Double Majority vote.
- Any change or reconciliation in apportionment is a change to the formula which required double majority approval
- If we were to consider reimbursing the Town of Espanola whether it be by reconciliation or reimbursement from the Working Reserve, it is a change in the apportionment formula, which requires double majority approval.