

Settlement to cost Ontario's municipal taxpayers millions

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As a result of those appeals, aggregate pits are now taxed based on Class 5 farm land as opposed to traditional industrial rates and the settlement was retroactive to 2009.

Why are (they) using Class 5? Why are (they) not using the class of the actual land above it. So if it is Class 1 farm land they want to turn into an aggregate (pit), it should be assessed as Class 1, said Councillor Clark Somerville, adding the new rules would affect all municipalities with aggregate pits, not just Halton Hills.

According to Wendy O'Donnell, Manager of Finance for Halton Hills, in addition to annual revenue losses which have already been accounted for town staff determined the settlement for Halton Hills pits alone would cost municipal taxpayers in Halton Region a total of \$2,010,750.56 in back taxes to be refunded.

The hit just for Halton Hills taxpayers based on seven listed pits in the report clocks in at \$671,442.26 all to be paid back to the pits in question for past taxes no longer applicable based on the settlement.

In order to accommodate the appeals process, the ARB selected 10 of the 362 gravel pits as test cases to resolve the province-wide appeals. Two of those properties were in Ottawa, three in Puslinch, two in Caledon, one in Mono, one in Oro-Medonte and one more in North Dumfries.

Caledon was first up in the appeals process and Halton Hills helped cover some of the \$500,000 in legal fees incurred during the process.

For the Caledon properties, MPAC had applied an industrial land rate of \$75,000 to 846 acres of extraction lands. The appellants argued for land rates in the range of \$8,000 to \$12,000 per acre, read the Halton Hills report.

The settlement, according to the report, resulted in a phased decrease of 50 per cent in industrial land rates for the 2009-12 tax-

ation years and 60-per-cent decrease for the period between 2013-16.

For the current property assessment years between 2017-20, gravel pits assessments are now based on class 5 farm land rates and cap out at \$15,000 per acre. That represents a significant hit to all affected municipalities and their taxpayers.

Because the appeals were part of a centralized appeal encompassing properties across the province, the settlement affects every town in Ontario with a gravel pit. The Town of Puslinch settled without having their case heard following the Caledon settlement.

The MPAC assessment settlement, which was explained to Halton Hills council in a presentation by MPAC reps at its May 9 meeting, drew understandable consternation from the mayor and all councillors present.

Does anyone ever lose when they bring their appeals to MPAC? asked the Mayor Rick Bonnette. These are substantial dollars and when I say it's a settlement, that's not a settlement as far as we're concerned.

We have nine (gravel pits and quarries), but there are other municipalities with a lot more than we do, said the mayor, adding the tax revenue gained by allowing aggregate pits following this decision is becoming so small as to call into question the value of even allowing new ones.

A number of other councillors echoed those same concerns, pointing out the environmental impact of aggregate extraction and cost of road maintenance to accommodate the heavy trucks needed to transport the extracted materials.

According to Somerville, the one-time hit of \$670K and the loss in annual tax revenue is going to hit property taxes for local residences and business, who will be required to make up the shortfall.

I don't think it's right, but I think we're stuck with it, added Councillor Jane Fogal.

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