

From: [sylvia mills](#)
To: [Susan Beckel](#)
Subject: Deputation Request march 10th Council Meeting
Date: Wednesday, March 04, 2015 4:18:33 PM

Hello Susan Beckel,
Please include me for a deputation before Council on March 10th .Content summary below.
Thank you .
Dennis Mills ,

March 4, 2015.

To: Members of Greater Napanee Town Council

From: Dennis Mills,
133 Bridge Street West
Town of Greater Napanee

Re: Municipal Tax System Review

IMPLEMENTING A FAIR AND EQUITABLE TAX SYSTEM

Since the inception of the new municipality of Greater Napanee in 1998, a two-tier tax system has been in place. It is known as rebate-based and provides rural ratepayers with a significant discount on the municipal portion of their tax their annual tax bill (34% -1998 to 2010 and 32% - 2011 to 2014). Since the rural ratepayers have never paid a higher assessed amount, it would be more accurate to describe this model as a two-tier surcharge model that assesses urban ratepayers approximately one third more annually for this municipal portion of their tax levy.

Using the statistics from the town's BUDGET SUMMARY & TAX POLICY 2014, a property assessed at \$150,000 in an urban district pays approximately \$320 as a surcharge. During the past 18 years, this property has paid nearly \$6000 more than a property of the same assessed value in a rural district. The confusing rationale being that the urban property receives enhanced services that have never been clearly identified or defined.

Urban ratepayers represent by total number, a minority (@ 47% urban versus 52% rural) but due to the surcharge model, they contribute the majority of revenue in this municipal levy category.

The current annual practice of assessing urban ratepayers approximately one third more than their fellow rural citizens is both unfair and inequitable. The two-tier surcharge model needs to be suspended as the first step in a comprehensive review. It is time to introduce fairness and equity for all citizens in a new municipal tax model.

This will require hard work and a commitment to consensus building and compromise. I, and many of my fellow citizens, expect nothing less.

BUILDING A CULTURE OF UNIFICATION

Since amalgamation in 1998, previous councils have not adequately addressed divisions within the town and at times their decisions have actually reinforced them. A punitive two-tier tax is only one example.

Unfortunately, well intended attempts to appease rural ratepayers who did not embrace amalgamation have led to increasing resentment among urban ratepayers who are literally paying the price for the actions of previous councils.

It appears that the last council and administration continued to view their citizens as distinct in clearly defined districts. In the 2014 BUDGET SUMMARY and TAX POLICY, an official document distributed to all citizens, rural residents are defined as living in Adolphustown, North Fredericksburgh, South Fredericksburgh and Richmond. These townships ceased to exist 18 years ago and should not be referenced in official town documents. We are all residents of Greater Napanee and only when necessary should be identified as rural and urban districts.

This is a watershed moment for all members of council, to act in the best interests of all citizens and not cater solely to the special interests of those within their individual wards. I encourage each member to eliminate the walls of division and build bridges of unification. If this council does not develop a new culture of change that embraces inclusion and equity, it will become even more challenging and divided in the years to come. This is your opportunity for enlightened leadership for the development of workable, and clearly defined processes that attempt to resolve these issues.

Thank you.