

TOWN OF FORT FRANCES

AGENDA - February 22, 2022

SPECIAL MEETING - COMMITTEE OF THE WHOLE MEETING

Council Chambers, Civic Centre

Microsoft Teams meeting

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Phone Conference ID: 395 732 650#

Page

1. COMMITTEE OF THE WHOLE

(Session No. 092) 5:30 p.m.

1.1 Call to Order / Roll Call

1.2 Disclosure of pecuniary interest and the general nature thereof.

2. 2022 Operating Budget

2.1 2022 Draft Operating Budget - Treasurer Report

2 - 16

3. Adjournment



FORTFRANCES
BOUNDLESS

2022 OPERATING BUDGET

ADMINISTRATIVE REPORT

Date: 2022-02-22
From: Dawn Galusha, Treasurer
To: Committee of the Whole
File Number: 2022-AF-07

ISSUE

Setting a budget for the Town of Fort Frances which is the estimate of revenues and expenses for the 2022 fiscal year, while determining the appropriate tax rates for all classes of properties, and considering if 2022 is the optimal time to reduce the Large Industrial ratio.

ADMINISTRATIVE RECOMMENDATION

Administration recommends:

THAT Council of the Town of Fort Frances approve the Operating Budget increase of \$427,969 for 2022; and

FURTHER THAT Option 3 be utilized, being the option that adjusts the Large Industrial Tax ratio by one-third of the difference between the 2021 ratio and the Industrial ratio; therefore reducing it to 5.345519 to attract and encourage new industrial investment in Fort Frances.

STRATEGIC IMPACT

Objective #1- Attracting new industry and attracting investment for local business development. In considering the tax rate on Large Industrial, this may help bring new industry to Fort Frances.

Objective #8- Undertake Asset Management Planning/ Address Budgetary Gap for infrastructure/ Develop a preventative approach to maintenance. This budget contains preventative maintenance, as well as an increase to the Reserve Fund transfers in order to satisfy the Asset Management Plan. This increase is 1.4% on top of last year's tax rate.

Objective #10- Examine opportunities to generate additional revenue. This was done through the increase to the User Fees for 2022 in the amount of 4.0%. Additional revenue is difficult under COVID especially when there is uncertainty as to shutdowns.

Objective #13- Maintain/Enhance Existing Levels of Service. At this time, services are being maintained at existing levels and we have budgeted Summer Programs in 2022 as we had prior to the COVID impacts.

Objective #15- Support recruitment and retention of Health Human Resources, and advocate for appropriate service levels for health care in our community. We are continuing to support Physician recruitment in our community to ensure that we have high quality medical care available.

Objective #18- Continue to promote and support Fort Frances Seniors Centre. We will continue to support it and ensure that it remains viable now and into the future. There are meals, coffee, games, fitness classes, and woodworking hosted at the Centre.

Objective #19- Improve information technology capacity. Many increases to the Information Technology section of the budget are to ensure that we are meeting this objective.

OPTIONS & ALTERNATIVES

- (1) That Council approve the Operating Budget increase of \$427,969 with the following options for tax rates as outlined in the attached:
 - (a) Option 1 - Using Starting Ratios with no changes to the Large Industrial Ratio
 - (b) Option 2- Adjusting the Large Industrial Ratio to be equal to the Industrial Ratio in 2 years
 - (c) Option 3- Adjusting the Large Industrial Ratio to be equal to the Industrial Ratio in 3 years
- (2) That Council detail further changes to the Budget that they wish to see Administration bring forward.

HISTORY

Pursuant to the *Municipal Act, 2001*, Section 290, for each year, a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality, including,

- a) Amounts sufficient to pay all debts of the municipality falling due within the year;
- b) Amounts required to be raised for sinking funds or retirement funds; and
- c) Amounts required for any board, commission or other body.

ANALYSIS

Administration has been working on operating projections for the 2022 year. Administration had reviewed the budget line by line in advance of sending the information to Council, and as such we feel we are proving an accurate budget forecast for 2022. These projections were presented to the Executive Committees during the week of February 7.

The only change made since those initial budgets was to reduce the Meals on Wheels allocation from \$5,500 to \$0. As you can see from the attached request from Riverside, the request for Meals on Wheels support in 2022 is \$20,490. At the November Administration and Finance Executive Committee the direction was not clear as to future support. At that time, we provided the grant for the second half of 2021, the *Memberships and Grants Policy* was sent, and that was where the decision was left. At the February 8, 2022 Administration and Finance Executive Committee the members were in favour of eliminating this cost if we had not already committed to it.

Again this year, I want to reiterate that COVID-19 has impacted our community in such a way that 2020 and 2021 are not necessarily comparative years. Each manager really worked through their relative budgets to determine what 2022 is projected to be, with COVID still impacting us in some areas.

The major external uncontrollable components of the budget are as follows:

Description	Impact on Budget
OPP Contract	-\$51,923
Court Security Grant Allocation	18,382
Northwestern Health Unit Levy	4,038
Rainy River District Social Services Administration Board Levy	38,562
Insurance increases	74,094
OMPF Grant	-133,300
Total Change in Uncontrollable Grants and Levies	-50,147

The major internal uncontrollable costs:

Description	Impact on Budget
Salaries & Benefits Increases	\$382,512
Election Expenses (Every 4 years)	43,600
Airport Crack Sealing (Not in 2021 Budget)	15,000
Airport One-Time Expenses (Line Painting & Internal Audit)	23,000
Information Technology Increased Expenses	37,000
Council- Legal	19,000
Council- Integrity Commissioner	55,000
Administration- Legal	25,000
Treasury- Audit Fees and Software	29,593

In addition to the increased costs above, there was also an increased allocation to the transfer to reserve funds in the amount of \$159,900, which is the 1.4% increase as suggested by the Asset Management Plan. We see long-term debt savings in the amount of \$43,080, assuming no additional long-term debt is incurred in 2022.

In addition, the COVID-19 impacts on the revenue at the MSC have been a reduction of approximately \$227,000 from the 2020 budget to 2022 budget. The projected revenue at the Airport is also down just over \$92,000 from the 2020 budget to the 2022 budget based on a reduced number of flights, therefore, terminal and landing fee reductions. We are hopeful that 2023 will bring us back to the anticipated revenue in the 2020 budget or greater. In order to help lessen this burden on the taxpayers in 2022, we have allocated \$424,000 of the COVID Restart Grants towards the 2022 budget.

The Preliminary 2022 General Operating Budget presented, indicates a deficit of \$427,969.

The Preliminary Water and Sewer balanced budgets are incorporated in the budget document package, but they do not have a direct impact on the General Operating budget. The Water & Sewer Budgets are stand-alone utilities supported by Water & Sewer rates, which are a cost of living, but do not directly affect taxation rates.

Division	2021	2022	Increase/ Decrease	Amount
Corporate Services	(10,574,903)	(10,519,072)	Increase	55,831
Administration & Finance	1,278,045	1,484,659	Increase	206,614
Emergency Services (includes COVID-19)	3,301,734	3,281,094	Decrease	(20,640)
Community Services	2,336,300	2,425,146	Increase	88,846
Operations & Facilities	3,379,827	3,500,363	Increase	120,536
Planning & Development	278,997	255,779	Decrease	(23,218)
Total Budget Increase				427,969

In considering the impact of the 2022 budget on the tax rates for ratepayers in the Town of Fort Frances, please consider the following:

- 1.4% of the increase is a reserve transfer due to the results of the AMP
- The remaining tax rate increase for 2022 is 2.50% (Option 1), 3.08% (Option 2), and 2.88% (Option 3)
- CPI for 2021 was 5.2%

I also reviewed the preliminary increases for other municipalities and found the following:

- Dryden- 4.15 %
- Sioux Lookout- 1.9 %
- Kenora- Not yet presented
- Thunder Bay- 2.36 % after growth and net of COVID-19 one-time costs
- North Bay- 4.27 %
- Sudbury- 3.1 %

I have also had questions around whether we can use the Operating surplus in order to reduce the tax rate impact for 2022. The following is information from the AMCTO MAP Course- Unit 1 - Applying a surplus to the budget would certainly reduce the tax levy, but the following year, the municipality would have to budget without the benefit of that surplus, while also covering increased costs arising from inflation, possible new employee contracts, and other factors.

In addition, as outlined in *Policy 1.19, Long-Term Capital Financial Plan*
Section 4 c i) Allocation of Operating Surplus:

- That any Operating (General Fund) surplus over \$25,000 at the end of the fiscal year be transferred to the Corporate Project Reserve Fund, Corporate Vehicles & Equipment Reserve Fund and the Corporate Building Reserve Fund for future capital expenditures. That any Operating (General Fund) deficits be funded from the Corporate Reserve Fund(s) as directed and approved by Council.

As a result, I will continue to advise Administration and Council that we place the majority of our estimated surplus into reserves on an annual basis.

CONSULTATION

The following groups have been consulted and have had major input into the Operating Budget:

- Senior Managers
- Middle Managers
- Executive Committees

SUPPORTING DOCUMENTS

- (1) Riverside- Meals on Wheels Support Request
- (2) 2022 Draft Budget Report
- (3) Option 1- Tax Rates with no change to Large Industrial Ratio
- (4) Option 1- Tax Analysis
- (5) Option 2- Tax Rates with Reduction to Large Industrial Ratio over 2 years
- (6) Option 2- Tax Analysis
- (7) Option 3- Tax Rates with Reduction to Large Industrial Ratio over 3 years
- (8) Option 3- Tax Analysis

From: D.Black@RHCF.ON.CA
To: [Dawn Galusha](#)
Subject: [External] MOW Budget request from ToFF
Date: Thursday, December 30, 2021 11:21:44 AM
Attachments: [MOW budget for ToFF Jan 1 to Dec 31, 2022.xls](#)

[EXTERNAL]

Hi Dawn,

Please find an amended budget request for ToFF continued support of the Meals on Wheels program in Fort Frances for 2022 to include a 1-time donation from Manitoulin in the amount of \$2,500.00.

Thanks again for your efforts in helping to support some of our most vulnerable citizens.

Happy New Year,

David Black

Director, Community Services
Riverside Health Care
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Secure Fax: (807) 274-2898
www.riversidehealthcare.ca

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Fort Frances MOW Budget**Jan 1 to Dec 31, 2022****Cost/meal**

Coordination of Volunteers	\$4,840.00	\$0.44
Diet Review	\$2,750.00	\$0.25
Menu Development	\$1,650.00	\$0.15
Food, container, meal prep labour	\$85,910.00	\$7.81
Client Management	\$11,000.00	\$1.00
Accounts Payable	\$2,090.00	\$0.19
Sub Total	\$108,240.00	\$9.84
Fee collection	\$82,500.00	\$7.50
Riverside In-Kind	\$2,750.00	\$0.25
Manitoulin Transport 1-time donation	\$2,500.00	\$0.23
Total	\$20,490.00	\$1.86

Forecast meals to be prepared and delivered = 11,000 for time period of January 1 to December 31, 2022.
Updated to reflect one-time donation from Manitoulin Transport.

Option 1- 2022 Tax Rates Summary- Using Starting Ratios- No changes to the Large Industrial Ratio

Using OPTA calculated rates on February 16, 2022 12:56PM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: Decrease Limit: 100% Increase Limit: 100%, Include PIL Properties, Tax Ratios Used: 2022 Tax Ratios

	Residential	New Multi-residential	Multi-residential	Commercial			Industrial	Large Industrial	Pipelines	Farm
				No Band	Low Band	High Band				
Tax Ratios	1.000000	1.000000	2.250615	1.943520			2.616491	6.710033	2.543254	0.250000
Education- Retained				0.00980000	0.00980000	0.01633333	0.00980000	0.00980000	0.00980000	
Education- New Construction				0.00880000	0.00848436	0.01414061	0.00880000	0.00880000		
Fort Frances Town, 5912										
Education	0.00153000	0.00153000	0.00153000	0.00880000	0.00848436	0.01414061	0.00880000	0.00880000	0.00880000	0.00038250
General	0.01788924	0.01788924	0.04026179	0.03476810	0.03370847	0.05618078	0.04680704	0.12003739	0.04549688	0.00447231
Budget Increase	0.00069230	0.00069230	0.00000000	0.00134550	0.00130449	0.00217416	0.00090570	0.00232268	0.00176069	0.00017308
Total Municipal Tax Rate	0.01858154	0.01858154	0.04026179	0.03611360	0.03501296	0.05835494	0.04771274	0.12236007	0.04725757	0.00464539
2021 Municipal Tax Rate	0.01788408	0.01788408	0.04025018	0.03475807	0.03366352	0.05610587	0.04679353	0.12000277	0.04548376	0.00447102
% Increase to Municipal Rate	3.90%	3.90%	0.03%	3.90%	4.01%	4.01%	1.96%	1.96%	3.90%	3.90%

There is a slight increase to the General rate from the 2021 Municipal Tax rate based on changes in assessment year over year.

TAXATION ANALYSIS- Option 1- Using Starting Ratios- No changes to the Large Industrial Ratio

Column	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Tax Class	Total Dollar Increase per Class	# of Properties Increasing	0-100	Average \$ Change	100-200	Average \$ Change	200-300	Average \$ Change	300-500	Average \$ Change	500-700	Average \$ Change	700-1000	Average \$ Change	1000-1500	Average \$ Change	1500-2000	Average \$ Change	2000-3000	Average \$ Change	3000 & Over	Average \$ Change	# of Properties with Decrease	Average Change	Median/ Typical Property \$ Tax Change	% Tax Change
Residential	305,687	3,078	1,798	\$63	1,122	\$136	139	\$234	16	\$338	1	\$566	1	\$736	1	\$1,437							0	\$99	\$81.60	3.59%
Farm	39	3	3	\$13																			0	\$13		
New Multi-Residential	299	2			2	\$149																	0	\$299		
Multi-Residential	170	20	20	\$9																			0	\$9		
Commercial Occupied	112,111	257	62	\$55	78	\$145	32	\$246	40	\$390	16	\$597	8	\$802	9	\$1,277	3	\$1,618	3	\$2,450	6	\$5,712	0	\$436		
Commercial Excess Land	831	6	5	\$52							1	\$572												\$138		
Commercial Vacant Land	2,468	30	16	\$42	13	\$117	1	\$278																\$82		
Industrial Occupied	1,494	12	7	\$55	2	\$189	3	\$244																\$125		
Industrial Excess Land	299	6	5	\$33	1	\$132																		\$50		
Industrial Vacant Land	1,315	40	39	\$31	1	\$108																		\$33		
Large Industrial	4,192	1																	1	\$4,192				\$4,192		
Pipelines	5,632	2									1	\$896									1	\$4,736		\$2,816		
PIL Changes	434,537 (6,568) 427,969																									

This information is showing the impact by property type, the number of properties impacted and the average amount of the change in municipal taxes from the prior year.

Residential Property Analysis- Municipal Taxes				
	0.01788408	0.01858154		
CVA of Property	2021 Taxes	2022 Taxes	Increase	
100,000	\$ 1,788.41	\$ 1,858.15	\$ 69.75	
200,000	\$ 3,576.82	\$ 3,716.31	\$ 139.49	
300,000	\$ 5,365.22	\$ 5,574.46	\$ 209.24	

Option 2- 2022 Tax Rates Summary- Adjusting the Large Industrial Ratio to be equal to the Industrial Ratio in 2 years

Using OPTA calculated rates on February 16, 2022 1:59PM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: Decrease Limit: 100% Increase Limit: 100%, Include PIL Properties, Tax Ratios Used: 2022 Alternative Tax Ratios

	Residential	New Multi-residential	Multi-residential	Commercial			Industrial	Large Industrial	Pipelines	Farm
				No Band	Low Band	High Band				
Tax Ratios	1.000000	1.000000	2.250615	1.943520			2.616491	4.663262	2.543254	0.250000
Education- Retained				0.00980000	0.00980000	0.01633333	0.00980000	0.00980000	0.00980000	
Education- New Construction				0.00880000	0.00848436	0.01414061	0.00880000	0.00880000		
Fort Frances Town, 5912										
Education	0.00153000	0.00153000	0.00153000	0.00880000	0.00848436	0.01414061	0.00880000	0.00880000	0.00880000	0.00038250
General	0.01799010	0.01799010	0.04048879	0.03496412	0.03389851	0.05649752	0.04707093	0.08389255	0.04575339	0.00449753
Budget Increase	0.00069434	0.00069434	0.00000000	0.00134946	0.00130833	0.00218055	0.00090837	0.00161894	0.00176588	0.00017359
Total Municipal Tax Rate	0.01868444	0.01868444	0.04048879	0.03631358	0.03520684	0.05867807	0.04797930	0.08551149	0.04751927	0.00467112
2021 Municipal Tax Rate	0.01788408	0.01788408	0.04025018	0.03475807	0.03366352	0.05610587	0.04679353	0.12000277	0.04548376	0.00447102
% Increase to Municipal Rate	4.48%	4.48%	0.59%	4.48%	4.58%	4.58%	2.53%	-28.74%	4.48%	4.48%

There is a slight increase to the General rate from the 2021 Municipal Tax rate based on changes in assessment year over year as well as the change to the Large Industrial Ratio.

TAXATION ANALYSIS- Option 2- Adjusting the Large Industrial Ratio to be equal to the Industrial Ratio in 2 years

Column	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
	Total Dollar Increase per Class	# of Properties Increasing		Average \$ Change	100- 200	Average \$ Change	200- 300	Average \$ Change	300- 500	Average \$ Change	500- 700	Average \$ Change	700- 1000	Average \$ Change	1000- 1500	Average \$ Change	1500- 2000	Average \$ Change	2000- 3000	Average \$ Change	3000 & Over	Average \$ Change	# of Properties with Decrease	Average Change	Median/ Typical Property \$ Tax Change	% Tax Chang e	
Tax Class			0-100																								
Residential	350,787	3,078	1,524	\$66	1,268	\$140	236	\$231	47	\$344	1	\$649	1	\$845			1	\$1,649					0	\$114	\$93.64	4.12%	
Farm	44	3	3	\$15																			0	\$15			
New Multi-Residential	343	2			2	\$171																	0	\$171			
Multi-Residential	3,499	20	5	\$54	8	\$171	6	\$243	1	\$408													0	\$175			
Commercial Occupied	128,198	257	50	\$52	79	\$149	34	\$250	41	\$402	18	\$590	12	\$812	7	\$1,254	6	\$1,675	3	\$2,441	7	\$6,043	0	\$499			
Commercial Excess Land	950	6	5	\$59							1	\$655												\$158			
Commercial Vacant Land	2,823	30	16	\$48	13	\$134			1	\$315														\$94			
Industrial Occupied	1,928	12	6	\$66	1	\$104	3	\$258	2	\$328														\$161			
Industrial Excess Land	385	6	5	\$43	1	\$170																		\$64			
Industrial Vacant Land	1,697	40	38	\$38	2	\$127																		\$42			
Large Industrial	(61,336)																						1	-\$61,336			
Pipelines	6,463	2													1	\$1,028						1	\$5,435		\$6,463		

	435,781	
PIL Changes	(7,812)	This information is showing the impact by property type, the number of properties impacted and the average amount of the change in municipal taxes from the prior year.
	427,969	

Residential Property Analysis- Municipal Taxes			
	0.01788408	0.01868444	
CVA of Property	2021 Taxes	2022 Taxes	Increase
100,000	\$ 1,788.41	\$ 1,868.44	\$ 80.04
200,000	\$ 3,576.82	\$ 3,736.89	\$ 160.07
300,000	\$ 5,365.22	\$ 5,605.33	\$ 240.11

Option 3- 2022 Tax Rates Summary- Adjusting the Large Industrial Ratio to be equal to the Industrial Ratio in 3 years

Using OPTA calculated rates on February 16, 2022 2:01PM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: Decrease Limit: 100% Increase Limit: 100%, Include PIL Properties, Tax Ratios Used: 2022 Alternative Tax Ratios

	Residential	New Multi-residential	Multi-residential	Commercial			Industrial	Large Industrial	Pipelines	Farm
				No Band	Low Band	High Band				
Tax Ratios	1.000000	1.000000	2.250615	1.943520			2.616491	5.345519	2.543254	0.250000
Education- Retained				0.00980000	0.00980000	0.01633333	0.00980000	0.00980000	0.00980000	
Education- New Construction				0.00880000	0.00848436	0.01414061	0.00880000	0.00880000		
Fort Frances Town, 5912										
Education	0.00153000	0.00153000	0.00153000	0.00880000	0.00848436	0.01414061	0.00880000	0.00880000	0.00880000	0.00038250
General	0.01795636	0.01795636	0.04041285	0.03489854	0.03383493	0.05639155	0.04698265	0.09598606	0.04566758	0.00448909
Budget Increase	0.00069366	0.00069366	0.00000000	0.00134814	0.00130705	0.00217842	0.00090748	0.00185399	0.00176415	0.00017342
Total Municipal Tax Rate	0.01865002	0.01865002	0.04041285	0.03624668	0.03514198	0.05856997	0.04789013	0.09784005	0.04743173	0.00466251
2021 Municipal Tax Rate	0.01788408	0.01788408	0.04025018	0.03475807	0.03366352	0.05610587	0.04679353	0.12000277	0.04548376	0.00447102
% Increase to Municipal Rate	4.28%	4.28%	0.40%	4.28%	4.39%	4.39%	2.34%	-18.47%	4.28%	4.28%

There is a slight increase to the General rate from the 2021 Municipal Tax rate based on changes in assessment year over year as well as the change to the Large Industrial Ratio.

TAXATION ANALYSIS- Option 3- Adjusting the Large Industrial Ratio to be equal to the Industrial Ratio in 3 years

Column	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Tax Class	Total Dollar Increase per Class	# of Properties Increasing	0-100	Average \$ Change	100-200	Average \$ Change	200-300	Average \$ Change	300-500	Average \$ Change	500-700	Average \$ Change	700-1000	Average \$ Change	1000-1500	Average \$ Change	1500-2000	Average \$ Change	2000-3000	Average \$ Change	3000 & Over	Average \$ Change	Average Change	# of Properties with Decrease	Median/ Typical Property \$ Tax Change	% Tax Change
Residential	335,700	3,078	1,626	\$65	1,217	\$139	194	\$232	38	\$337	1	\$621	1	\$809			1	\$1,579					\$109	0	\$89.61	3.95%
Farm	42	3	3	\$14																			\$14	0		
New Multi-Residential	328	2			2	\$164																	\$164	0		
Multi-Residential	2,385	20	7	\$49	12	\$147	1	\$278															\$119	0		
Commercial Occupied	122,816	257	54	\$54	76	\$146	35	\$244	43	\$399	15	\$594	11	\$787	8	\$1,233	6	\$1,686	3	\$2,684	6	\$6,258	\$478	0		
Commercial Excess Land	910	6	5	\$57							1	\$627											\$158	0		
Commercial Vacant Land	2,704	30	16	\$46	13	\$128			1	\$302													\$90	0		
Industrial Occupied	1,783	12	7	\$66			4	\$253	1	\$311													\$149	0		
Industrial Excess Land	356	6	5	\$40	1	\$157																	\$59	0		
Industrial Vacant Land	1,569	40	38	\$35	2	\$118																	\$39	0		
Large Industrial	(39,412)																						-\$39,412	1		
Pipelines	6,185	2											1	\$984							1	\$5,201	\$3,092	0		
	435,366																									
PIL Changes	(7,397)																									
	427,969																									

This information is showing the impact by property type, the number of properties impacted and the average amount of the change in municipal taxes from the prior year.

Residential Property Analysis- Municipal Taxes			
	0.01788408	0.01865002	
CVA of Property	2021 Taxes	2022 Taxes	Increase
100,000	\$ 1,788.41	\$ 1,865.00	\$ 76.59
200,000	\$ 3,576.82	\$ 3,730.00	\$ 153.19
300,000	\$ 5,365.22	\$ 5,595.01	\$ 229.78