

Invenergy Canada

To: Mayor and Members of Council
CC: CAO and Treasurer
From: Invenergy Canada
Date: 2/26/2014
Re: Property Taxes and Wind Turbines

Related to the memo regarding Property Taxes and Wind Turbines presented at the February 12th, 2014 Dutton/Dunwich council meeting, when calculating the potential property tax impacts resulting from a wind turbine installation it is important to consider not only the assessment of the wind turbine unit but to include all other related project infrastructure on the host property such as access roads, underground cabling, transformers etc.

As an example we have included 2013 tax bills and a reference plan pertaining to a typical participating property in Invenergy's Raleigh Wind Project in Chatham-Kent. This property is hosting a single 1.5MW wind turbine, access road and underground cable. The "JT- Industrial-New Development" code on the bill designates assessed wind farm lands. For this typical property the assessed value of lands hosting wind project infrastructure is \$89,700 and in 2013 was taxed \$5595.82 (includes Municipal & Education Levy).

Furthermore the provincial assessment of wind turbine towers is proposed to increase starting in 2014. The amount of the increase will be based on the province-wide average increase in the assessed value of industrial properties. For 2014 to 2016 tax years, the increase would be approximately 3% per year. By 2018 the assessment value for a wind turbine tower would have increased to approximately \$45,000/MW. For more information please see the following Ontario Ministry of Finance report released in December 2013:
http://www.fin.gov.on.ca/en/consultations/par/spbp.html#_Toc374983324

With respect to the proposed Strong Breeze Wind Project it is expected that the project could utilize 25-35 wind turbine generators rated between 2-3MW and feature other additional tax generating infrastructure requiring few service requirements from the Township such as right-of-way use, substation, O&M building.

James Murphy
Director, Development
Invenergy Canada



MUNICIPALITY OF CHATHAM - KENT
 315 KING ST. W.
 P.O. BOX 640
 CHATHAM, ON N7M 5K8
 (519) 436-3210

RECEIVED

31 JUL 2013

CHATHAM KENT
 689-418

TAX BILL
 FINAL TAX BILL 2013
 Billing Date: JUNE 14, 2013
 Roll Number: [REDACTED]
 Account: [REDACTED]

Mailing Address:

[REDACTED]

Property Information:

Legal Description:

[REDACTED]

Owner(s):

[REDACTED]

Civic Address:

[REDACTED]

ASSESSMENT		MUNICIPAL		EDUCATION	
FTP	Amount	Rate	Amount	Rate	Amount
327,925	951.96	.0029029800	951.96	.0005300000	173.80
89,700	5.55	.0000169100	5.55		
97,200	2,882.12	.0321306700	2,882.12	.0126000000	1,130.22
	16.79	.0001871700	16.79		
	1,282.59	.0131953500	1,282.59	.0021200000	206.06
	7.47	.0000768700	7.47		
		Municipal Levy	5,146.48	Education Levy	1,510.08

PHASE-IN ADJUSTMENTS | SPECIAL CHARGES/CREDITS

CITIZENRY



MUNICIPALITY OF CHATHAM - KENT
 315 KING ST. W.
 P.O. BOX 640
 CHATHAM, ON N7M 5K8
 (519) 436-3210

TAX BILL

INTERIM TAX BILL 2013

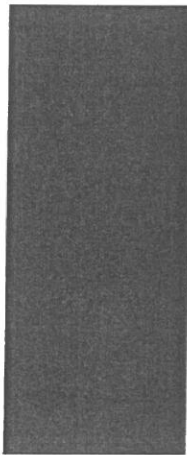
Billing Date: JAN. 18, 2013
 Roll Number: [REDACTED] Account: [REDACTED]

RECEIVED

30 AVR. 2013

CHATHAM-KENT
 CSR #18

Mailing Address:



Property Information:

Legal Description: [REDACTED]

Owner(s):

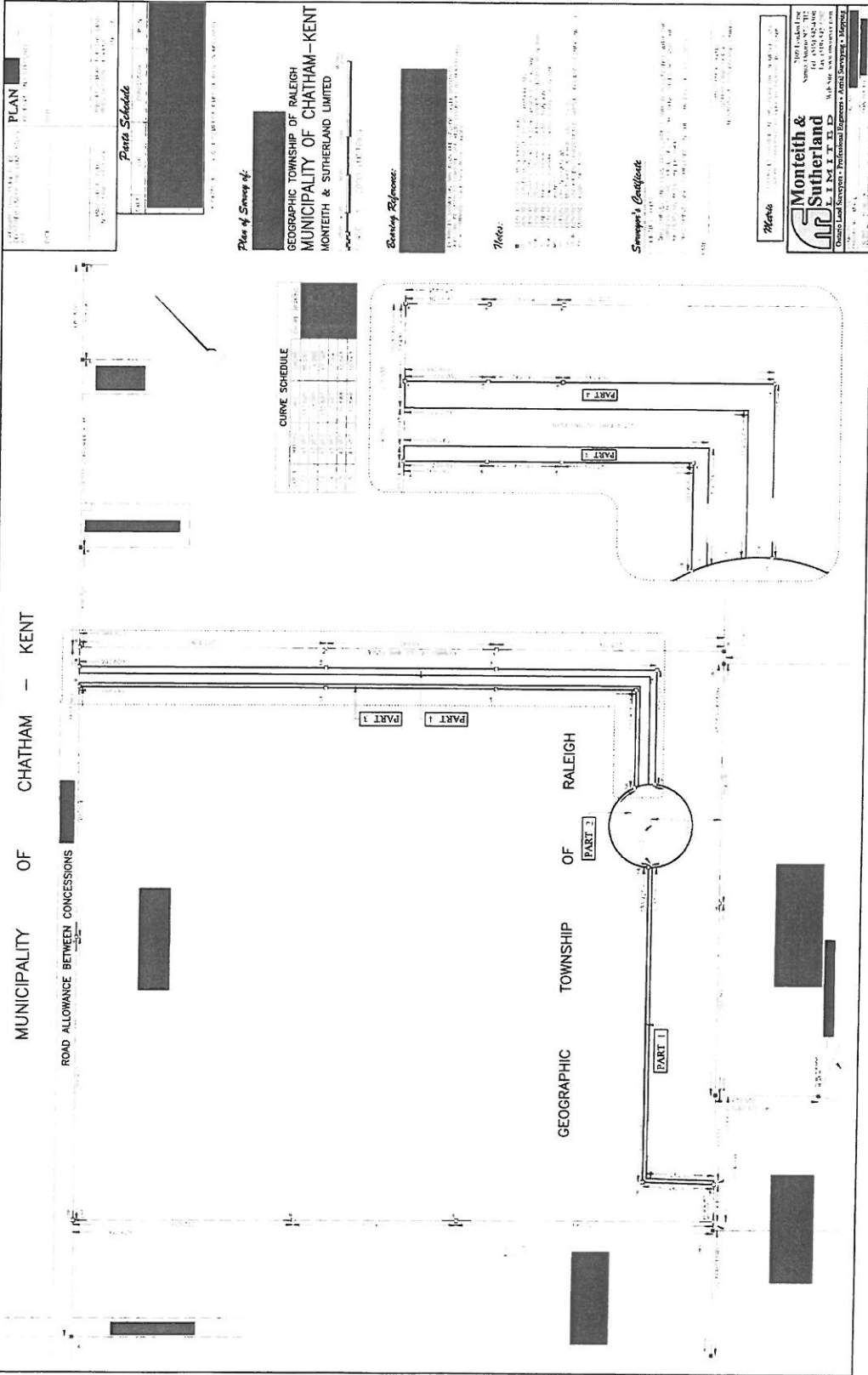


Civic Address:



614.838

ASSESSMENT	MUNICIPAL LEVY	MUNICIPAL	EDUCATION		
	Rate	Amount	Rate	Amount	
FTP	327,925				
JT	89,700				
RTP	97,200				
		.0016646000		545.86	
		.0216664600		1,943.48	
		.0074156600		720.80	
PHASE-IN ADJUSTMENTS		Municipal Levy	3,210.14	Education Levy	0.00



PLAN

DATE	DESCRIPTION

Part Schedule

Plan of Survey of:
**GEOGRAPHIC TOWNSHIP OF RALEIGH
 MUNICIPALITY OF CHATHAM - KENT
 MONTEITH & SUTHERLAND LIMITED**

Survey Reference:

Notes:

Surveyor's Certificate

Monteith & Sutherland LIMITED
 2701 10th Street
 St. John's, NL A1B 1X6
 Tel: (709) 576-1111
 Fax: (709) 576-1112
 E-mail: info@monteith-sutherland.com
 Registered Professional Engineers - Kent, Devonshire, St. John's

CURVE SCHEDULE

Stationing	Curve Data

