



## **The Corporation of the County of Essex**

### **By-law Number 2024-07**

#### **A By-law to Establish Tax Policy and Levy Property Taxes for the year 2024.**

**Whereas** the Corporation of the County of Essex (hereinafter referred to as the "**County of Essex**") is designated as an upper-tier municipality under *Municipal Act, 2001*, S.O. 2001 c.25, as amended (hereinafter referred to as the "**Municipal Act**");

**And whereas** Section 289 of the *Municipal Act* provides that the Council of an upper-tier municipality shall, in each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the upper-tier municipality;

**And whereas** Section 308 of the *Municipal Act* provides that each upper-tier municipality shall establish tax ratios for each prescribed property class that will apply for both upper-tier and local municipal purposes;

**And whereas** Section 313 of the *Municipal Act* provides that each upper-tier shall establish tax rate reductions pursuant to prescribed property subclasses that will apply for both upper-tier and local municipal purposes;

**And whereas** Section 311 of the *Municipal Act* provides for the establishment of tax rates to be levied for upper-tier municipal purposes, estimates of the amounts those rates will raise within each local area municipality, and the structure of installments by which those estimates will be paid to the County of Essex;

**And whereas** property classes and property subclasses have been prescribed pursuant to Sections 7 and 8 of the *Assessment Act*, R.S.O. 1990, c. A. 31, as amended (hereinafter referred to as the "**Assessment Act**");

**And whereas** all property assessment rolls on which the 2024 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*;

**Now Therefore** in respect of the 2024 taxation year, Council of the Corporation of the County of Essex hereby enacts as follows:

- 1) **That** the County of Essex has prepared and adopted estimates of all sums required to be raised against rateable property during the year for its own purposes totaling \$132,282,190 pursuant to Section 289 of the *Municipal Act* as detailed in Schedule 1 attached hereto and forming part of this By-law;
  
- 2) **That** the tax ratios to apply for upper-tier and local municipal purposes for each of the property classes shall be:
  - a) 1.000000 for the residential property class;
  - b) 1.100000 for the new multi-residential class;
  - c) 0.250000 for the farmland class;
  - d) 0.250000 for the managed forest class;
  - e) 1.100000 for the multi-residential class;
  - f) 1.070075 for the commercial broad class;
  - g) 1.082044 for the commercial residual class;
  - h) 1.082044 for the office building class;
  - i) 0.582500 for the parking lot / vacant land class;
  - j) 2.132687 for the industrial broad class;
  - k) 1.942500 for the industrial residual class;
  - l) 2.686100 for the large industrial class;
  - m) 1.047098 for the landfill class; and
  - n) 1.303000 for the pipeline class.
  
- 3) **That** the tax rates that would otherwise be levied for upper-tier and local municipal purposes for the subclasses prescribed under paragraph 1 of Subsection 8(1) of the *Assessment Act* shall be reduced as follows:

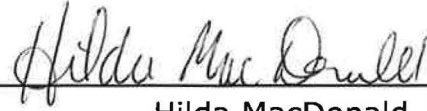
- a) For the first subclass of farmland awaiting development in the residential/farm property class by 75 per cent;
  - b) For the first subclass of farmland awaiting development in all other classes by the percentage required so that the tax rate matches the tax rate for the first subclass of the residential/farm property class; and
  - c) For the second subclass of farmland awaiting development for all property classes by 75 per cent.
- 4) **That** the tax rates that would otherwise be levied for upper-tier and local municipal purposes for the subclasses prescribed under paragraphs 2 and 3 of Subsection 8(1) of the *Assessment Act*, which has been reduced in prior taxation years, shall not be reduced for the 2024 taxation year, and shall not be reduced in any subsequent taxation years, unless specifically provided for in a By-law of the Corporation of the County of Essex;
- 5) **That** each local area municipality within the County of Essex shall levy on all property rateable for the upper-tier purposes the tax rates set out in Schedule 2A attached hereto and forming part of this By-law;
- 6) **That** each local area municipality within the County of Essex shall levy on all property eligible for the payment in lieu of taxation for upper-tier purposes the rates set out in Schedule 2B attached hereto and forming part of this By-law;
- 7) **That** in accordance with subsection 311(11) of the *Municipal Act*, the County of Essex has prepared estimates of the taxes to be raised for upper-tier municipal purposes within each local area municipality and said estimates are set out in Schedule 3A attached hereto and forming part of this By-law;
- 8) **That** the County of Essex has prepared estimates of the payments in lieu of tax for upper-tier municipal purposes within each local area municipality and said estimates are set out in Schedule 3B attached hereto and forming part of this By-law;
- 9) **That** pursuant to Sections 311 and 322 of the *Municipal Act*, and Ontario Regulation 382/98 made under that Act, the amounts raised by the local area municipalities in accordance with this By-law shall be

paid to the County in accordance with Schedule 4 attached hereto and forming part of this By-law, which reflects the following:

<b>Installment Due Date</b>	<b>Installment Amount</b>
<b>March 29, 2024</b>	25 per cent of the amount required for County purposes for the prior year, less 50% of the County portion of tax relief under the County Tax Assistance Program in that year
<b>June 28, 2024</b>	50 per cent of the amount required for County purposes for the year less the amount of the instalment due to March 29
<b>September 27, 2024</b>	25 per cent of the amount required for County purposes for the prior year
<b>December 13, 2024</b>	The balance of the amount required for County purposes for the year including prescribed adjustments that may be made subsequent to the establishment of estimates for the year

- 10) **That** pursuant to Section 315 of the *Municipal Act*, the County share of amounts received by local area municipalities in respect to certain railway and power utility lands shall also be paid to the County of Essex in accordance with the payment schedule identified in Schedule 4 of this By-law;
- 11) **That** pursuant to Subsection 311(19) of the *Municipal Act* a lower tier municipality that fails to make any payment or portion thereof, as provided in this By-law shall pay to the County of Essex interest on the amount in default at a rate equivalent to the prime rate of interest charged by the Canadian Imperial Bank of Commerce during the default period, or at the rate of 15% per annum, whichever is the lesser; and
- 12) **That** By-law 2024-007 be given three readings, and shall come into force and take effect after the final passing.

**Read a first, second and third time and Finally Passed this Seventh day of February, 2024.**



Hilda MacDonald, Warden



Mary S. Birch, Clerk

**Clerk's Certificate**

I, Mary S. Birch, Clerk of the Corporation of the County of Essex, do hereby certify that the foregoing is a true and correct copy, of **By-law Number 2024-07** passed by the Council of the said Corporation on this **Seventh day of February, 2024.**

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Mary S. Birch, Clerk  
Corporation of the County of Essex

**By-Law 2024-07  
Schedule 1**

<b>Detail</b>	<b>Department</b>	<b>2023 Budget (restated)</b>	<b>2023 Projection (unaudited)</b>	<b>2024 Budget</b>
Net Operating Expenditures	Community Services	561,050	556,550	750,380
Net Operating Expenditures	Sun Parlor Home	10,367,700	10,243,040	12,517,040
Net Operating Expenditures	Emergency Medical Services	13,736,500	13,440,880	13,910,970
Net Operating Expenditures	Infrastructure Services	12,201,500	12,268,560	12,397,330
Net Operating Expenditures	Library Services	4,964,100	4,964,100	5,699,850
Net Operating Expenditures	General Government Services	3,850,380	3,904,060	4,537,180
Net Operating Expenditures	External Commitments	34,352,060	33,382,430	35,755,470
Net Operating Expenditures	Operating Surplus	0	1,273,670	0
<b>Operating Expenditures</b>	<b>Total</b>	<b>80,033,290</b>	<b>80,033,290</b>	<b>85,568,220</b>
Net Capital Expenditures	Community Services	2,000	2,000	12,300
Net Capital Expenditures	Sun Parlor Home	1,684,800	1,500,080	1,579,300
Net Capital Expenditures	Emergency Medical Services	1,208,400	1,491,260	1,937,030
Net Capital Expenditures	Infrastructure Services	37,115,240	37,078,210	39,615,040
Net Capital Expenditures	Library Services	1,065,500	1,065,500	1,055,800
Net Capital Expenditures	General Government Services	2,490,000	2,505,000	2,514,500
Net Capital Expenditures	Capital Surplus	0	(76,110)	0
<b>Capital Expenditures</b>	<b>Total</b>	<b>43,565,940</b>	<b>43,565,940</b>	<b>46,713,970</b>
Total Department Requirement	Community Services	563,050	558,550	762,680
Total Department Requirement	Sun Parlor Home	12,052,500	11,743,120	14,096,340
Total Department Requirement	Emergency Medical Services	14,944,900	14,932,140	15,848,000
Total Department Requirement	Infrastructure Services	49,316,740	49,346,770	52,012,370
Total Department Requirement	Library Services	6,029,600	6,029,600	6,755,650
Total Department Requirement	General Government Services	6,340,380	6,409,060	7,051,680
Total Department Requirement	External Commitments	34,352,060	33,382,430	35,755,470
Total Department Requirement	Overall County Surplus	0	1,197,560	0
<b>Total County Requirement</b>		<b>123,599,230</b>	<b>123,599,230</b>	<b>132,282,190</b>

**By-Law 2024-07  
Schedule 2A**

Property Class / Subclass	RTCRTQ	Tax Ratio	Subclass Discount	Weighted Ratio	County Tax Rate	CVA (\$)	County Levy (Taxable) (\$)
Residential	RT	1.000000	0.00	1.000000	0.0054049275	19,979,967,067	107,990,274
Residential	RH	1.000000	0.00	1.000000	0.0054049275	988,800	5,344
Residential First Subclass of Farmland Awaiting Development	R1	1.000000	0.75	0.250000	0.0013512319	8,882,800	12,003
Farmland	FT	0.250000	0.00	0.250000	0.0013512319	3,238,533,234	4,376,009
Managed Forest	TT	0.250000	0.00	0.250000	0.0013512319	7,016,600	9,481
New Multi-Residential	NT	1.100000	0.00	1.100000	0.0059454203	36,069,200	214,447
Multi-Residential	MT	1.100000	0.00	1.100000	0.0059454203	156,470,000	930,280
Commercial Residual	CT	1.082044	0.00	1.082044	0.0058483694	1,332,638,183	7,793,760
New Commercial	XT	1.082044	0.00	1.082044	0.0058483694	-	-
Shopping Centre	ST	1.082044	0.00	1.082044	0.0058483694	172,842,020	1,010,844
New Shopping Centre	ZT	1.082044	0.00	1.082044	0.0058483694	-	-
Commercial	CH	1.082044	0.00	1.082044	0.0058483694	1,902,200	11,125
Commercial Excess Land	CU	1.082044	0.00	1.082044	0.0058483694	22,752,944	133,068
New Commercial Excess Land	XU	1.082044	0.00	1.082044	0.0058483694	-	-
Shopping Centre Excess Land	SU	1.082044	0.00	1.082044	0.0058483694	249,600	1,460
New Shopping Centre Excess Land	ZU	1.082044	0.00	1.082044	0.0058483694	-	-
Commercial First Subclass of Farmland Awaiting Development	C1	1.082044	0.77	0.249952	0.0013509733	6,094,000	8,233
Commercial Small Scale On-Farm Business Sub-Class 1	C7	1.082044	0.00	1.082044	0.0058483694	156,500	915
Commercial Small Scale On-Farm Business Sub-Class 2	C0	1.082044	0.00	1.082044	0.0058483694	139,200	814
New Commercial Small Scale On-Farm Business Sub-Class	X7	1.082044	0.00	1.082044	0.0058483694	-	-
Office Building	DT	1.082044	0.00	1.082044	0.0058483694	9,809,316	57,369
New Office Building	YT	1.082044	0.00	1.082044	0.0058483694	-	-
Office Building Excess Land	DU	1.082044	0.00	1.082044	0.0058483694	27,500	161
New Office Building Excess Land	YU	1.082044	0.00	1.082044	0.0058483694	-	-
Parking Lot/Vacant land		0.582500	0.00	0.582500	0.0031483703	2,678,500	8,433
Commercial Vacant Land	CX	0.582500	0.00	0.582500	0.0031483703	36,096,700	113,646
Industrial Residual	IT	1.942500	0.00	1.942500	0.0104990717	469,946,502	4,934,002
New Industrial	JT	1.942500	0.00	1.942500	0.0104990717	-	-
Industrial	IH	1.942500	0.00	1.942500	0.0104990717	4,090,900	42,951
Industrial Excess Land	IU	1.942500	0.00	1.942500	0.0104990717	10,538,435	110,644
New Industrial Excess Land	JU	1.942500	0.00	1.942500	0.0104990717	-	-
Industrial Excess Land Shared PIL	IK	1.942500	0.00	1.942500	0.0104990717	1,380,900	14,498
Industrial Vacant Land	IX	1.942500	0.00	1.942500	0.0104990717	23,192,800	243,503
Industrial Vacant Land Shared PIL	IJ	1.942500	0.00	1.942500	0.0104990717	149,400	1,569
Industrial First Subclass of Farmland Awaiting Development	I1	1.942500	0.87	0.250000	0.0013512305	843,600	1,140
Industrial Small Scale On-Farm Business Sub-Class 1	I7	1.942500	0.00	1.942500	0.0104990717	594,400	6,241
Industrial Small Scale On-Farm Business Sub-Class 2	I0	1.942500	0.00	1.942500	0.0104990717	349,800	3,673
New Industrial Small Scale On-Farm Business Sub-Class	J7	1.942500	0.00	1.942500	0.0104990717	-	-
Large Industrial	KT	2.686100	0.00	2.686100	0.0145181758	-	-
New Large Industrial	LT	2.686100	0.00	2.686100	0.0145181758	171,899,288	2,495,664
New Large Industrial Excess Land	KU	2.686100	0.00	2.686100	0.0145181758	-	-
Large Industrial Excess Land	LU	2.686100	0.00	2.686100	0.0145181758	3,452,500	50,124
Pipeline	PT	1.303000	0.00	1.303000	0.0070426205	157,576,000	1,109,748
<b>Total Taxable</b>						<b>25,857,328,889</b>	<b>\$131,691,420</b>

**By-Law 2024-07  
Schedule 2B**

<b>Property Class / Subclass</b>	<b>RTC RTQ</b>	<b>Tax Ratio</b>	<b>Subclasses Discount</b>	<b>Weighted Ratio</b>	<b>County Tax Rate</b>	<b>CVA</b>	<b>County Levy (Payment in Lieu)</b>
Residential	RF	1.000000	0.00	1.000000	0.0054049275	7,143,520	38,610
Residential	RG	1.000000	0.00	1.000000	0.0054049275	5,564,000	30,073
Residential	RP	1.000000	0.00	1.000000	0.0054049275	807,400	4,364
Farm	FP	0.250000	0.00	0.250000	0.0013512319	0	-
Commercial Residual	CF	1.082044	0.00	1.082044	0.0058483694	68,604,400	401,224
Commercial Residual	CG	1.082044	0.00	1.082044	0.0058483694	6,073,100	35,518
Commercial Residual	CP	1.082044	0.00	1.082044	0.0058483694	1,900	11
Excess Land	CV	1.082044	0.00	1.082044	0.0058483694	31,800	186
Parking Lot / Vacant Land	GF	0.582500	0.00	0.582500	0.0031483703	160,000	504
Parking Lot / Vacant Land	CZ	0.582500	0.00	0.582500	0.0031483703	207,100	652
Parking Lot / Vacant Land	CY	0.582500	0.00	0.582500	0.0031483703	507,500	1,598
Industrial Residual	IG	1.942500	0.00	1.942500	0.0104990717	0	-
Vacant Land	IY	1.942500	0.00	1.942500	0.0104990717	2,600	27
Landfill	HF	1.047098	0.00	1.047098	0.0056594888	2,135,600	12,086
<b>Total Payment in Lieu</b>						<b>91,238,920</b>	<b>\$524,853</b>



**By-Law 2024-07  
Schedule 3A**

<b>Property Class</b>	<b>Amherstburg</b>	<b>Essex Town</b>	<b>Kingsville</b>	<b>Lakeshore</b>	<b>LaSalle</b>	<b>Leamington</b>	<b>Tecumseh</b>	<b>County Wide</b>
Residential	\$12,887,874	\$9,565,577	\$12,468,633	\$26,472,990	\$21,085,756	\$11,654,718	\$13,872,073	\$108,007,622
Farm	\$271,819	\$477,884	\$1,017,615	\$978,126	\$51,670	\$1,424,882	\$154,013	\$4,376,009
Managed Forest	\$653	\$5,036	\$1,356	\$1,148	\$69	\$999	\$219	\$9,481
Multi-Residential	\$153,843	\$114,244	\$142,992	\$37,224	\$54,899	\$420,422	\$221,102	\$1,144,726
Commercial Residual	\$945,325	\$787,485	\$1,138,414	\$1,400,218	\$911,144	\$1,670,585	\$2,107,049	\$8,960,219
Office Building	\$0	\$0	\$5,535	\$3,463	\$0	\$29,233	\$19,298	\$57,529
Parking Lot/Vacant Land	\$16,399	\$21,813	\$6,796	\$32,940	\$15,827	\$19,096	\$9,208	\$122,079
Industrial Residual	\$495,064	\$254,225	\$427,566	\$1,228,717	\$270,988	\$643,009	\$2,038,649	\$5,358,219
Operating Expenditures	\$0	\$258,903	\$178,498	\$1,757,425	\$116,987	\$109,624	\$124,351	\$2,545,788
Pipeline	\$94,470	\$76,567	\$180,432	\$403,197	\$79,737	\$167,304	\$108,041	\$1,109,748
<b>Total Taxable</b>	<b>\$14,865,446</b>	<b>\$11,561,733</b>	<b>\$15,567,837</b>	<b>\$32,315,448</b>	<b>\$22,587,078</b>	<b>\$16,139,874</b>	<b>\$18,654,005</b>	<b>\$131,691,420</b>

**By-Law 2024-07  
Schedule 3B**

<b>Property Class</b>	<b>Amherstburg</b>	<b>Essex Town</b>	<b>Kingsville</b>	<b>Lakeshore</b>	<b>LaSalle</b>	<b>Leamington</b>	<b>Tecumseh</b>	<b>County Wide</b>
Residential	\$13,832	\$34,245	\$256	\$13,121	\$7,106	\$878	\$3,609	\$73,047
Farm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial Residual	\$69,897	\$90,025	\$78,334	\$75,160	\$8,114	\$92,793	\$24,865	\$439,189
Parking Lot / Vacant Land	\$0	\$0	\$0	\$0	\$504	\$0	\$0	\$504
Industrial Residual	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27
Landfill	\$0	\$12,086	\$0	\$0	\$0	\$0	\$0	\$12,086
<b>Total Payment In Lieu</b>	<b>\$83,757</b>	<b>\$136,357</b>	<b>\$78,589</b>	<b>\$88,281</b>	<b>\$15,724</b>	<b>\$93,671</b>	<b>\$28,474</b>	<b>\$524,853</b>

**By-Law 2024-07**  
**Schedule 4**

<b><i>Estimates/ Installments</i></b>	<b>Amherstburg</b>	<b>Essex Town</b>	<b>Kingsville</b>	<b>Lakeshore</b>	<b>LaSalle</b>	<b>Leamington</b>	<b>Tecumseh</b>	<b>County Wide</b>
<i>2023 Levy as Adjusted</i>	\$13,782,016	\$10,911,441	\$14,731,386	\$30,267,252	\$21,059,317	\$15,252,768	\$17,595,051	\$123,599,230
2024 Taxable Levy Estimate	\$14,865,446	\$11,561,733	\$15,567,837	\$32,315,448	\$22,587,078	\$16,139,874	\$18,654,005	\$131,691,420
2024 PIL Estimate	\$83,757	\$136,358	\$78,589	\$88,281	\$15,724	\$93,671	\$28,474	\$524,853
2024 Linear Property Estimate	\$1,717	\$180	\$4,636	\$53,984	\$1,663	\$0	\$3,737	\$65,917
<b>Total County Estimate</b>	<b>\$14,950,920</b>	<b>\$11,698,271</b>	<b>\$15,651,061</b>	<b>\$32,457,713</b>	<b>\$22,604,466</b>	<b>\$16,233,545</b>	<b>\$18,686,215</b>	<b>\$132,282,190</b>
Payment 1, Due Mar. 29	\$3,445,504	\$2,727,860	\$3,682,846	\$7,566,813	\$5,264,829	\$3,813,192	\$4,398,763	\$30,899,808
Payment 2, Due Jun. 28	\$4,029,956	\$3,121,275	\$4,142,684	\$8,662,044	\$6,037,404	\$4,303,580	\$4,944,345	\$35,241,288
Payment 3, Due Sept. 27	\$3,737,730	\$2,924,568	\$3,912,765	\$8,114,428	\$5,651,116	\$4,058,386	\$4,671,554	\$33,070,548
Payment 4, Due Dec. 13	\$3,737,730	\$2,924,568	\$3,912,765	\$8,114,428	\$5,651,116	\$4,058,386	\$4,671,554	\$33,070,548