



The Corporation of the County of Essex

By-Law Number 2022-06

A By-law to establish tax policy and levy property taxes for the year 2022.

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, cA31, as amended (hereinafter referred to as the "Assessment Act");

And Whereas all property assessment rolls on which the 2020 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act;

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Now therefore in respect of the 2022 taxation year, The 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 \$116,476,170 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) 1.527700 for the multi-residential class;
 - f) 1.069447 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) 2.142551 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;
 - 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 shall be reduced as follows;
- a) By 30 per cent for the commercial excess land subclass;
 - b) By 35 per cent for the industrial vacant land subclass; and
 - c) By 35 per cent for the industrial excess land subclass.
- 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.

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- 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;

Instalment Due Date	Instalment Amount
March 31	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
June 30	50 per cent of the amount required for County purposes for the year less the amount of the instalment due March 30
September 30	25 per cent of the amount required for County purposes for the year
December 15	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.

- 12) This By-law shall come into force and take effect after the final passing.

Read a first, second and third time and Finally Passed this 2nd day of March, 2022.



Gary McNamara, Warden



Mary S. Birch, Clerk

Clerk's Certificate

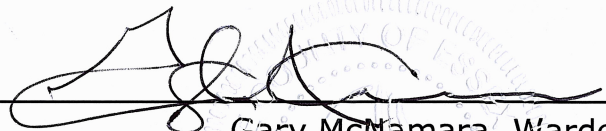
I, Mary S. Birch, Clerk of the Corporation of the County of Essex, do hereby certify that the foregoing is a true and correct copy, of **By-law Number 2022-06** passed by the Council of the said Corporation on the **2nd**, day of **March, 2022**.

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

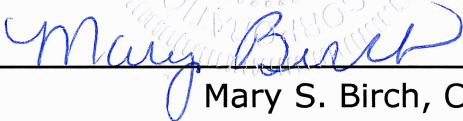
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Gary McNamara, Warden



Mary S. Birch, Clerk

**By-Law 2022-06
Schedule 1**

Detail	Department	2021 Budget (restated)	2021 Projection (unaudited)	2022 Budget
Net Operating Expenditures	Community Services	545,430	532,700	538,200
Net Operating Expenditures	Sun Parlor Home	9,518,780	9,315,800	9,811,100
Net Operating Expenditures	Emergency Medical Services	10,922,080	10,696,800	12,015,600
Net Operating Expenditures	Infrastructure Services	11,716,500	11,636,910	11,839,000
Net Operating Expenditures	Library Services	4,846,910	4,846,950	4,975,700
Net Operating Expenditures	General Government Services	3,628,110	3,230,450	4,267,000
Net Operating Expenditures	External Commitments	32,762,040	32,994,780	34,548,070
Net Operating Expenditures	Operating Surplus	0	685,460	0
Operating Expenditures	Total	73,939,850	73,939,850	77,994,670
Net Capital Expenditures	Community Services	1,650	2,400	2,000
Net Capital Expenditures	Sun Parlor Home	1,526,000	1,536,000	1,535,300
Net Capital Expenditures	Emergency Medical Services	1,662,560	1,421,200	1,227,900
Net Capital Expenditures	Infrastructure Services	31,974,390	31,926,850	32,199,000
Net Capital Expenditures	Library Services	1,022,940	1,022,900	1,050,500
Net Capital Expenditures	General Government Services	2,368,100	2,368,100	2,466,800
Net Capital Expenditures	Capital Surplus	0	278,190	0
Capital Expenditures	Total	38,555,640	38,555,640	38,481,500
Total Department Requirement	Community Services	547,080	535,100	540,200
Total Department Requirement	Sun Parlor Home	11,044,780	10,851,800	11,346,400
Total Department Requirement	Emergency Medical Services	12,584,640	12,118,000	13,243,500
Total Department Requirement	Infrastructure Services	43,690,890	43,563,760	44,038,000
Total Department Requirement	Library Services	5,869,850	5,869,850	6,026,200
Total Department Requirement	General Government Services	5,996,210	5,598,550	6,733,800
Total Department Requirement	External Commitments	32,762,040	32,994,780	34,548,070
Total Department Requirement	Overall County Surplus	0	963,650	0
	Total County Requirement	112,495,490	112,495,490	116,476,170

**By-Law 2022-06
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	1.00000000	0.00496761335	19,115,957,352	94,960,685
Residential	RH	1.000000	0.00	1.00000000	0.00496761335	179,000	889
Residential First Subclass of Farmland Awaiting Development	R1	1.000000	0.75	0.25000000	0.00124190334	15,295,800	18,996
Farmland	FT	0.250000	0.00	0.25000000	0.00124190334	2,912,850,626	3,617,479
Managed Forest	TT	0.250000	0.00	0.25000000	0.00124190334	6,414,700	7,966
New Multi-Residential	NT	1.100000	0.00	1.10000000	0.00546437469	11,279,500	61,635
Multi-Residential	MT	1.527700	0.00	1.52770000	0.00758902291	154,196,800	1,170,203
Commercial Residual	CT	1.082044	0.00	1.08204400	0.00537517622	1,003,053,031	5,391,587
New Commercial	XT	1.082044	0.00	1.08204400	0.00537517622	305,886,942	1,644,196
Shopping Centre	ST	1.082044	0.00	1.08204400	0.00537517622	141,231,820	759,146
New Shopping Centre	ZT	1.082044	0.00	1.08204400	0.00537517622	27,030,600	145,294
Commercial	CH	1.082044	0.00	1.08204400	0.00537517622	1,727,500	9,286
Commercial Excess Land	CU	1.082044	0.30	0.75743080	0.00376262335	21,125,008	79,485
New Commercial Excess Land	XU	1.082044	0.30	0.75743080	0.00376262335	2,347,900	8,834
Shopping Centre Excess Land	SU	1.082044	0.30	0.75743080	0.00376262335	151,700	571
New Shopping Centre Excess Land	ZU	1.082044	0.30	0.75743080	0.00376262335	149,600	563
Commercial First Subclass of Farmland Awaiting Development	C1	1.082044	0.77	0.24995216	0.00124166571	5,731,100	7,116
Commercial Small Scale On-Farm Business Sub-Class	C7	1.082044	0.00	1.08204400	0.00537517622	56,000	301
New Commercial Small Scale On-Farm Business Sub-Class	X7	1.082044	0.00	1.08204400	0.00537517622	100,500	540
Office Building	DT	1.082044	0.00	1.08204400	0.00537517622	3,434,416	18,461
New Office Building	YT	1.082044	0.00	1.08204400	0.00537517622	5,411,000	29,085
New Office Building Excess Land	YU	1.082044	0.30	0.75743080	0.00376262335	27,500	103
Parking Lot/Vacant land	GT	0.582500	0.00	0.58250000	0.00289363478	1,844,000	5,336
Commercial Vacant Land	CX	0.582500	0.00	0.58250000	0.00289363478	38,131,600	110,339
Industrial Residual	IT	1.942500	0.00	1.94250000	0.00964958893	292,373,712	2,821,286
New Industrial	JT	1.942500	0.00	1.94250000	0.00964958893	154,978,100	1,495,475
Industrial	IH	1.942500	0.00	1.94250000	0.00964958893	2,067,900	19,954
Industrial Excess Land	IU	1.942500	0.35	1.26262500	0.00627223281	9,179,900	57,578
New Industrial Excess Land	JU	1.942500	0.35	1.26262500	0.00627223281	1,343,600	8,427
Industrial Excess Land Shared PIL	IK	1.942500	0.35	1.26262500	0.00627223281	210,300	1,319
Industrial Vacant Land	IX	1.942500	0.35	1.26262500	0.00627223281	25,595,500	160,541
Industrial Vacant Land Shared PIL	IJ	1.942500	0.35	1.26262500	0.00627223281	71,500	448
Industrial First Subclass of Farmland Awaiting Development	I1	1.942500	0.87	0.24999975	0.00124190210	843,600	1,048
Industrial Small Scale On-Farm Business Sub-Class	I7	1.942500	0.00	1.94250000	0.00964958893	193,400	1,866
New Industrial Small Scale On-Farm Business Sub-Class	J7	1.942500	0.00	1.94250000	0.00964958893	151,000	1,457
Large Industrial	KT	2.686100	0.00	2.68610000	0.01334350622	80,714,600	1,077,016
New Large Industrial	LT	2.686100	0.00	2.68610000	0.01334350622	91,156,900	1,216,353
New Large Industrial Excess Land	KU	2.686100	0.35	1.74596500	0.00867327904	1,230,800	10,675
Large Industrial Excess Land	LU	2.686100	0.35	1.74596500	0.00867327904	2,221,700	19,269
Pipeline	PT	1.303000	0.00	1.30300000	0.00647280020	152,549,000	987,419
Total Taxable						24,588,495,507	115,928,230

**By-Law 2022-06
Schedule 2B**

Property Class / Subclass	RTC RTQ	Tax Ratio	Subclass Discount	Weighted Ratio	County Tax Rate	CVA	County Levy (Payment in Lieu)
Residential	RF	1.000000	0.00	1.00000000	0.00496761335	7,193,520	35,735
Residential	RG	1.000000	0.00	1.00000000	0.00496761335	5,564,000	27,640
Residential	RP	1.000000	0.00	1.00000000	0.00496761335	807,400	4,011
Farm	FP	0.250000	0.00	0.25000000	0.00124190334	0	0
Commercial Residual	CF	1.082044	0.00	1.08204400	0.00537517622	68,501,700	368,209
Commercial Residual	CG	1.082044	0.00	1.08204400	0.00537517622	6,073,100	32,644
Commercial Residual	CP	1.082044	0.00	1.08204400	0.00537517622	1,900	10
Excess Land	CV	1.082044	0.30	0.75743080	0.00376262335	31,800	120
Parking Lot / Vacant Land	GF	0.582500	0.00	0.58250000	0.00289363478	160,000	463
Parking Lot / Vacant Land	CZ	0.582500	0.00	0.58250000	0.00289363478	207,100	599
Parking Lot / Vacant Land	CY	0.582500	0.00	0.58250000	0.00289363478	507,500	1,469
Industrial Residual	IG	1.942500	0.00	1.94250000	0.00964958893	0	0
Vacant Land	IY	1.942500	0.35	1.26262500	0.00627223281	2,600	16
Landfill	HF	1.047098	0.00	1.04709800	0.00520157800	2,135,600	11,108
Total Payment in Lieu						91,186,220	482,023

**By-Law 2022-06
Schedule 3A**

Property Class	Amherstburg	Essex Town	Kingsville	Lakeshore	LaSalle	Leamington	Tecumseh	County Wide
Residential	11,157,473	8,412,570	10,969,971	23,023,668	18,507,973	10,353,912	12,555,003	94,980,570
Farm	230,333	432,676	820,748	886,996	48,530	1,055,904	142,292	3,617,479
Managed Forest	681	4,036	972	970	64	1,043	201	7,966
Multi-Residential	185,050	111,884	181,843	45,448	65,759	470,421	171,434	1,231,838
Commercial Residual	837,959	705,172	992,139	1,280,095	850,084	1,475,043	1,906,427	8,046,920
Office Building	0	0	0	3,089	0	26,823	17,737	47,649
Parking Lot/Vacant Land	13,576	19,183	6,041	31,072	17,313	17,022	11,470	115,675
Industrial Residual	358,136	233,124	344,590	1,062,149	242,242	527,901	1,801,258	4,569,401
Large Industrial	0	237,234	163,797	1,601,222	107,357	99,413	114,290	2,323,313
Pipeline	83,078	69,091	164,170	353,454	71,609	151,256	94,762	987,419
Total Taxable	12,866,287	10,224,969	13,644,271	28,288,161	19,910,930	14,178,739	16,814,873	115,928,230

**By-Law 2022-06
Schedule 3B**

Property Class	Amherstburg	Essex Town	Kingsville	Lakeshore	LaSalle	Leamington	Tecumseh	County Wide
Residential	12,961	31,474	235	12,059	6,531	807	3,317	67,385
Farm	0	0	0	0	0	0	0	0
Commercial Residual	64,242	82,388	71,797	69,079	7,458	85,234	22,853	403,050
Parking Lot / Vacant Land	0	0	0	0	463	0	0	463
Industrial Residual	16	0	0	0	0	0	0	16
Landfill	0	11,108	0	0	0	0	0	11,108
Total Payment In Lieu	77,220	124,971	72,032	81,139	14,452	86,041	26,170	482,023

**By-Law 2022-06
Schedule 4**

Estimates/ Instalments	Amherstburg	Essex Town	Kingsville	Lakeshore	LaSalle	Leamington	Tecumseh	County Wide
<i>2021 Levy as Adjusted</i>	<i>\$12,436,263</i>	<i>\$9,920,692</i>	<i>\$13,170,407</i>	<i>\$27,436,566</i>	<i>\$19,211,163</i>	<i>\$13,792,292</i>	<i>\$16,528,107</i>	<i>\$112,495,490</i>
2022 Taxable Levy Estimate	\$12,866,287	\$10,224,969	\$13,644,271	\$28,288,161	\$19,910,930	\$14,178,739	\$16,814,873	\$115,928,230
2022 PIL Estimate	\$77,220	\$124,971	\$72,032	\$81,139	\$14,452	\$86,041	\$26,170	\$482,023
2022 Linear Property Estimate	\$1,717	\$180	\$4,636	\$53,984	\$1,663	\$0	\$3,737	\$65,917
Total County Estimate	\$12,945,224	\$10,350,120	\$13,720,938	\$28,423,284	\$19,927,045	\$14,264,779	\$16,844,780	\$116,476,170
Payment 1, Due Mar. 31	\$3,109,066	\$2,480,173	\$3,292,602	\$6,859,142	\$4,802,791	\$3,448,073	\$4,132,027	\$28,123,873
Payment 2, Due Jun. 30	\$3,363,546	\$2,694,887	\$3,567,867	\$7,352,500	\$5,160,732	\$3,684,317	\$4,290,363	\$30,114,213
Payment 3, Due Sep. 30	\$3,236,306	\$2,587,530	\$3,430,235	\$7,105,821	\$4,981,761	\$3,566,195	\$4,211,195	\$29,119,043
Payment 4, Due Dec. 15	\$3,236,306	\$2,587,530	\$3,430,235	\$7,105,821	\$4,981,761	\$3,566,195	\$4,211,195	\$29,119,043