



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

### **By-Law Number 4-2019**

#### **A By-law to Adopt the Estimates for the Sums Required During the Year 2019 for The Corporation of the County of Essex and to Establish Tax Rates for Same Against its Constituent Lower Tier Municipalities.**

Whereas the Council of the County of Essex has reviewed its estimates for the year 2019;

And whereas Section 289(1) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, 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 the Council of the County of Essex has approved the 2019 County of Essex estimates in accordance with [Schedule 1](#) attached hereto;

And whereas the distribution of the amount to be levied for County purposes is illustrated in [Schedule 2](#) attached hereto;

And whereas Section 311(2) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides that the Council of an upper-tier municipality shall, after the adoption of estimates for the year, pass a by-law directing each lower-tier municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes.;

And whereas Section 311 (6) of the said Act require tax rates to be established in the same proportion to tax ratios;

And whereas the tax ratios for the 2019 taxation year have been set out in By-law Number 3-2019 of the Corporation of the County of Essex, dated February 6, 2019;

And whereas certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

And whereas Sections 315 and 322 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provide for the apportionment of payments in lieu of taxes and taxation of certain railway and power utility lands, and for the number of instalments and due dates thereof and the rate of interest to be paid on the amount in default if a local municipality fails to make a payment, or portion thereof;

And whereas tax rates for each property class will be calculated for County purposes;

Now therefore the Council of the Corporation of the County of Essex hereby enacts as follows:

- 1) That the 2019 assessment per property class as detailed in [Schedule 3](#) attached hereto and forming part of this by-law, be adopted for purposes of calculating the tax rates for County purposes and for determining the levy on all County municipalities.
- 2) That the estimated share of payments in lieu of taxes and taxation for certain railway and power utility lands as set out in [Schedule 4](#) attached hereto and forming part of this by-law be adopted.
- 3) That the amount to be raised by tax rates for County purposes in the amount \$102,867,990 as set out in [Schedule 5](#) attached hereto and forming part of this by-law be adopted.
- 4) That in accordance with the calculations set out in [Schedule 6](#) attached hereto and forming part of this by-law, the tax rates to be applied on the rateable assessment in each local municipality for County purposes, shall be as follows:

Property Classes	County Tax Rates
<b>Residential</b>	
Residential Farmland Class 1	0.00482987
Multi-Residential	0.00944433

<b>Property Classes</b>	<b>County Tax Rates</b>
Farm	0.00120747
Managed Forest	0.00120747
<b>Commercial</b>	
Occupied	0.00522613
Excess Land	0.00365829
Vacant Lands (Parking Rate)	0.00271439
Commercial Farmland Class 1	0.00120747
Parking Lots	0.00271439
<b>Commercial (Former Shopping)</b>	
Occupied	0.00522613
Excess Land	0.00365829
<b>Office Building</b>	
Occupied	0.00562197
Excess Land	0.00393538
<b>Industrial</b>	
Occupied	.00938202
Excess Land	.000609831
Vacant Land	0.00609831
Industrial Farmland Class 1	0.00120747
<b>Large Industrial</b>	
Occupied	0.01297351

Property Classes	County Tax Rates
Vacant Land	0.00843278
Pipeline	0.00629332
Landfill	0.00505735

- 5) THAT the tax rate reductions for:
- a) The vacant and excess land subclasses in the commercial property class is 30%;
  - b) The vacant and excess land subclasses in the industrial property class is 35%;
  - c) The first subclass of farmland awaiting development in the residential/farm property class is 75%;
  - d) The first subclass of farmland awaiting development in all other classes is calculated as:  
  
**Percentage Reduction =  $100 - [(100 - R) / T]$**   
  
**R** is the percentage reduction for the municipality for the first subclass for the residential property class; and  
  
**T** is the amount equal to the tax rate for the property class divided by the tax rate for the residential property class,
  - e) The second subclass of farmland awaiting development for all property classes is 75%.
- 6) THAT the distribution of the amount to be raised by tax rates for County purposes, in the amount of \$102,379,945 as set out in [Schedule 7](#) attached hereto and forming part of this by-law, be adopted.
- 7) THAT the total to be raised by the local municipalities for 2019 County purposes, as set out in [Schedule 8](#) attached hereto and forming part of this by-law, be adopted.
- 8) THAT pursuant to Subsection 21 of Section 311 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, the amounts raised by the local municipalities in accordance with [Schedule 8](#) shall be paid to the

County in accordance with [Schedule 9](#) attached hereto and forming part of this by-law, which reflects the following:

- a) 25% per cent of the amount required for County purposes in the prior year, less 50% of the County portion of tax cancellations granted under the Essex County Tax Assistance Program in the prior year, on or before March 29<sup>th</sup>, 2019.
  - b) 50% of the amount required for County purposes in the current year less the amount of the interim instalment paid on March 28<sup>th</sup>, 2018, payable on the 28<sup>th</sup> day of June 2019.
  - c) 25% of such current amount on the 30<sup>th</sup> day of September 2019.
  - d) The balance of the entitlement for the current year, on the 13<sup>th</sup>, day of December 2019.
- 9) That pursuant to Section 322 and Ontario Regulation 382/98 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, the distribution of payments in lieu of taxes received by local municipalities shall be determined as established by Regulation and shall be paid to the County in accordance with the payment Schedule identified in Schedule 9 of this by-law.
- 10) That pursuant to Subsection 19 of Section 311 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, in the event a lower tier municipality fails to make any payment or portion thereof, as provided in this by-law, the municipality shall pay 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.
- 11) 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 6<sup>th</sup> day of February, 2019.**

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Gary McNamara, Warden

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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 4-2019** passed by the Council of the said Corporation on the **6<sup>th</sup>**, day of **February, 2019**.

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

Corporation of the County of Essex  
Schedule 1 of By-law 4-2019  
Schedule of Budget Summary Comparison  
February 6, 2019

Detail	Department	2018 Budget (restated)	2018 Projection (unaudited)	2019 Budget
Expenditures	Community Services	2,101,000	2,147,210	2,321,900
Expenditures	Sun Parlor Home	26,693,720	26,737,110	26,069,820
Expenditures	Emergency Medical Services	43,272,850	44,917,560	45,644,420
Expenditures	Infrastructure Services	48,613,000	40,376,350	54,014,370
Expenditures	Library Services	6,438,230	5,504,710	6,551,380
Expenditures	General Government Services	6,792,670	6,759,770	8,837,240
Expenditures	External Commitments	25,889,250	23,580,250	24,723,260
<b>Expenditures</b>	<b>Total</b>	<b>159,800,720</b>	<b>150,022,960</b>	<b>168,162,390</b>
Recoveries	Community Services	1,685,990	1,710,320	1,789,360
Recoveries	Sun Parlor Home	15,368,990	15,774,650	15,966,530
Recoveries	Emergency Medical Services	31,585,280	33,266,270	34,465,160
Recoveries	Infrastructure Services	9,942,080	9,773,480	6,186,290
Recoveries	Library Services	357,620	411,050	357,620
Recoveries	General Government Services	5,123,670	7,043,080	4,843,760
Recoveries	External Commitments	60,000	60,000	60,000
<b>Recoveries</b>	<b>Total</b>	<b>64,123,630</b>	<b>68,038,850</b>	<b>63,668,720</b>
Contribution to (from) Reserves	Community Services	0	0	(12,350)
Contribution to (from) Reserves	Sun Parlor Home	(1,500,740)	(580,260)	151,940
Contribution to (from) Reserves	Emergency Medical Services	252,530	483,800	1,089,620
Contribution to (from) Reserves	Infrastructure Services	(1,645,460)	6,749,160	(7,710,660)
Contribution to (from) Reserves	Library Services	(858,400)	128,550	(729,500)
Contribution to (from) Reserves	General Government Services	2,797,560	2,750,010	1,374,670
Contribution to (from) Reserves	External Commitments	922,900	2,537,200	4,210,600
Contribution to (from) Reserves	Rate Stabilization Reserve - Surplus	0	1,592,910	0
<b>Contribution to (from) Reserves</b>	<b>Total</b>	<b>(31,610)</b>	<b>13,661,370</b>	<b>(1,625,680)</b>
Net Department Operations	Community Services	415,010	436,890	520,190
Net Department Operations	Sun Parlor Home	9,823,990	10,382,200	10,255,230
Net Department Operations	Emergency Medical Services	11,940,100	12,135,090	12,268,880
Net Department Operations	Infrastructure Services	37,025,460	37,352,030	40,117,420
Net Department Operations	Library Services	5,222,210	5,222,210	5,464,260
Net Department Operations	General Government Services	4,466,560	2,466,700	5,368,150
Net Department Operations	External Commitments	26,752,150	26,057,450	28,873,860
Net Department Operations	Overall County Surplus	0	1,592,910	0
<b>Total</b>	<b>County Requirement</b>	<b>95,645,480</b>	<b>95,645,480</b>	<b>102,867,990</b>

**Corporation of the County of Essex  
Schedule 2 of By-law 4-2019  
Schedule of County Levy Distribution  
February 6, 2019**

<b>Detail</b>	<b>County Purposes</b>
Base Operations	75,619,810
External Commitments	28,873,860
Contribution to (from) Reserves	<u>(1,625,680)</u>
<b>Operational Requirement</b>	<b><u><u>102,867,990</u></u></b>



Corporation of the County of Essex  
Schedule 3 of By-law 4-2019  
Schedule of 2019 Assessment for  
2019 County Purposes  
February 6, 2019

Taxable Property Class (RTC)	Tax Category (RTQ)	Leamington	Kingsville	Amherstburg	LaSalle	Tecumseh	Lakeshore	Essex	Total 2019 CVA (per Roll Returned Nov./19)
R - Residential	T	1,822,681,230	1,963,569,960	2,020,592,565	3,305,341,134	2,398,362,152	4,146,956,422	1,556,469,897	17,213,973,360
R - Residential	H	45,500	94,000						139,500
R - Residential	I	5,595,825	1,560,233	784,125			3,836,475	3,168,225	14,944,883
M - Multi-Residential	T	58,705,643	25,525,338	29,298,598	8,911,880	21,328,225	5,424,450	10,777,350	159,971,484
C - Commercial	T	199,325,144	119,650,304	93,618,911	96,948,695	250,164,055	144,177,770	94,137,885	998,022,764
C - Commercial	H		78,250				372,750	1,207,827	1,658,827
C - Commercial	U	3,717,390	1,712,270	3,995,569	2,794,307	4,976,070	3,245,757	1,734,225	22,175,588
C - Commercial	X	5,806,686	1,223,048	4,994,175	2,250,972	3,574,581	9,797,182	6,164,309	33,810,953
C - Commercial	I					2,579,750	4,883,048		7,462,798
X - New Commercial	T	27,356,904	31,352,509	27,878,449	17,606,489	42,852,505	44,633,563	19,537,463	211,217,882
X - New Commercial	U	253,875	247,275	79,300	983,765	822,339	349,900	46,375	2,782,829
S - Shopping Centre	T	38,393,290	1,762,268	20,514,987	44,031,575	19,390,601	19,318,500	822,725	144,233,946
S - Shopping Centre	U					120,750	92,700		213,450
Z - New Shopping Centre	T	2,614,500	3,633,996		385,800	7,707,200	66,875		14,408,371
Z - New Shopping Centre	U		99,900		20,425				120,325
D - Office Building	T	2,492,001				336,348			2,828,349
Y - New Office Building	T	2,393,803				2,955,408			5,349,211
Y - New Office Building	U	27,325							27,325
G - Parking Lot	T	194,375	70,075		67,750		862,790	251,574	1,446,564
I - Industrial	T	23,830,736	17,449,911	28,584,079	9,120,413	152,586,688	52,239,841	10,676,684	294,488,352
I - Industrial	H	308,925	310,300	94,050	136,675	223,100	67,975	116,725	1,257,750
I - Industrial	U	1,019,249	699,560	2,561,134	125,875	3,285,045	1,435,223	104,800	9,230,886
I - Industrial	X	3,744,920	2,786,441	6,086,848	1,021,000	5,992,012	5,574,050	528,500	25,733,771
I - Industrial	K		31,200		176,700				207,900
I - Industrial	J		48,197						48,197
I - Industrial	I						794,125		794,125
J - New Industrial	T	11,845,101	10,943,823	2,154,004	6,644,914	21,477,557	46,327,268	12,567,196	111,959,863
J - New Industrial	U	350,950	164,825			404,024	269,275	174,200	1,363,274
L - Large Industrial	T	4,500,869	5,275,225		7,894,037	4,880,000	56,278,076	11,329,000	90,157,207
L - Large Industrial	U	276,381			35,330		1,951,431		2,263,142
K - New Large Industrial	T		6,688,725			3,400,114	56,072,337	6,602,000	72,763,176
K - New Large Industrial	U		69,575				962,000		1,031,575
P - Pipeline	T	22,228,118	14,788,670	12,153,163	10,366,939	14,169,786	48,324,131	10,302,751	132,333,558
F - Farmland	T	737,730,674	648,871,106	181,263,655	39,785,401	106,619,319	672,444,672	328,658,887	2,715,373,714
T - Managed Forest	T	683,037	692,312	522,882	51,400	159,004	677,250	2,444,357	5,230,242
Total Taxable	Total Taxable	2,976,122,451	2,859,399,296	2,435,176,494	3,554,701,476	3,068,366,633	5,327,435,836	2,077,822,955	22,299,025,141
Payments in Lieu of Taxes (PIL) Property Class (RTC)	Tax Category (RTQ)	Leamington	Kingsville	Amherstburg	LaSalle	Tecumseh	Lakeshore	Essex	Total 2019 CVA (per Roll Returned Nov./19)
R - Residential	F	281,750		504,750		508,350	1,601,950	4,265,170	7,161,970
R - Residential	P		47,750				64,250	803,745	915,745
R - Residential	G		22,175	2,163,775	2,232,048	643,850	699,900	749,750	6,511,498
M - Multi-Residential	G								0
C - Commercial	F	13,429,025	11,646,696	7,130,550	1,013,909	2,800,600	6,740,446	12,581,072	55,342,298
C - Commercial	P			1,825			300,2875		3,004,700
C - Commercial	G	487,750	1,568,000	2,553,950	694,675	771,000		1,341,750	7,417,125
C - Commercial	V	30,850							30,850
C - Commercial	Y			330,000			206,750		536,750
C - Commercial	W								0
C - Commercial	Z				2,100	18,700			20,800
G - Parking Lot	F				152,750				152,750
I - Industrial	G			79,500					79,500
I - Industrial	Y			2,600					2,600
H - Landfill	H							2,043,882	2,043,882
F - Farmland	P		282,375						282,375
Total PILs	Total Taxable	14,229,375	13,566,996	12,766,950	4,095,482	4,742,500	12,316,171	21,785,369	83,502,843
Total Taxable and PILs	Total Taxable and PIL's	2,990,351,826	2,872,966,292	2,447,943,444	3,558,796,958	3,073,109,133	5,339,752,007	2,099,608,324	22,382,527,984
E - Exempt	Exempt	156,861,819	68,889,318	86,057,564	146,430,728	97,768,812	121,122,550	97,132,848	774,263,639
Grand Total	Total	3,147,213,645	2,941,855,610	2,534,001,008	3,705,227,686	3,170,877,945	5,460,874,557	2,196,741,172	23,156,791,623

**Corporation of the County of Essex**  
**Schedule 4 of By-law 4-2019**  
**Schedule of Estimated PIL's and**  
**Railway/Power Utility Taxation**  
**February 6, 2019**

<b>Municipality</b>	<b>Payment in Lieu of Taxation</b>	<b>Taxation for Railways and Power Utility Corridors</b>	<b>Total</b>
Amherstburg	64,332	1,717	66,048
Essex	109,777	160	109,938
Lakeshore	62,102	53,984	116,085
LaSalle	19,872	1,663	21,535
Leamington	73,252	0	73,252
Kingsville	68,845	4,636	73,481
Tecumseh	23,970	3,737	27,706
<b>Totals</b>	<b>422,148</b>	<b>65,897</b>	<b>488,045</b>

**Corporation of the County of Essex**  
**Schedule 5 of By-law 4-2019**  
**Schedule of Amount to be Raised by Tax Rates**  
**February 6, 2019**

Detail	County Purposes
Base Operations	75,619,810
External Commitments	28,873,860
Contribution to (from) Reserves	(1,625,680)
County Share of Payments in Lieu and Taxation from Railway/Power Utility Lands	<u>(488,045)</u>
<b>To Be Raised By Tax Rates</b>	<b><u>102,379,945</u></b>

Corporation of the County of Essex  
Schedule 6 of By-law 4-2019  
Schedule of Tax Rate Calculations  
for County Purposes  
February 6, 2019

NET LEVY	\$ 102,379,945						
(Column 1)	(Column 2)	(Column 3)	(Column 4)	(Column 5)	(Column 6)	(Column 7)	(Column 8)
Description	Returned Assessment for 2019	2019 Tax Ratios	Tax Reductions	Weighted Ratio	Weighted Assessment	Tax Rate	Proof of Tax
(Taxable Assessment, not including PIL Assessment)	2016-Current Value Based Assessment - phase in year 3	Ratios adopted by County Council Feb 6, 2019 By-law #3-2019	%	(col.3 X's (1 - col. 4))	(col. 2 X's col. 5)	Residential and farm tax rate (calculated below) X's Col. 5	(col. 2 X's col. 7)
residential (RT)(RH)	17,214,112,860	1.000000	0.00%	1.000000	17,214,112,860	0.00482987	\$ 83,141,927
residential (School Only) (RD)	0	1.000000	0.00%	1.000000	0	0.00000000	\$ -
multi-res (MT)	159,971,484	1.955400	0.00%	1.955400	312,808,240	0.00944433	\$ 1,510,786
new multi-residential (NT)	0	1.000000	0.00%	1.000000	0	0.00482987	\$ -
farm (FT)	2,715,373,714	0.250000	0.00%	0.250000	678,843,429	0.00120747	\$ 3,278,732
commercial (CT)(CH)(XT)	1,210,899,473	1.082044	0.00%	1.082044	1,310,246,509	0.00522613	\$ 6,328,318
shopping centre(ST)(ZT)	158,642,317	1.082044	0.00%	1.082044	171,657,967	0.00522613	\$ 829,085
office building(DT)(YT)	8,177,560	1.164000	0.00%	1.164000	9,518,680	0.00562197	\$ 45,974
parking/vacant (GT)	1,446,564	0.562000	0.00%	0.562000	812,969	0.00271439	\$ 3,927
industrial (IT)(IH)(JT)	407,705,965	1.942500	0.00%	1.942500	791,968,837	0.00938202	\$ 3,825,106
large industrial (LT)(KT)	162,920,383	2.686100	0.00%	2.686100	437,620,441	0.01297351	\$ 2,113,649
pipeline (PT)	132,333,558	1.303000	0.00%	1.303000	172,430,626	0.00629332	\$ 832,817
managed forests (TT)	5,230,242	0.250000	0.00%	0.250000	1,307,561	0.00120747	\$ 6,315
other class (OT)	0	0.000000	0.00%	0.000000	0	0.00000000	\$ -
Landfill (HT)	0	1.047098	0.00%	1.047098	0	0.00505735	\$ -
Occupied Classes Total	22,176,814,120	2019 Tax Ratios	%	(col.3 X's (1 - col. 4))	21,101,328,118	Residential and farm tax rate (calculated below) X's Col. 5	\$ 101,916,636
residential farmland class I (R1)	14,944,883	1.000000	75.00%	0.250000	3,736,221	0.00120747	\$ 18,045
residential farmland class II (R4)	0	1.000000	75.00%	0.250000	0	0.00120747	\$ -
multi-res. farmland class I (M1)	0	1.955400	87.21%	0.250000	0	0.00120747	\$ -
multi-res. farmland class II (M4)	0	1.955400	75.00%	0.488850	0	0.00236108	\$ -
commercial excess land (CU)(XU)	24,958,417	1.082044	30.00%	0.757431	18,904,274	0.00365829	\$ 91,305
commercial vacant land (CX)	33,810,953	0.562000	0.00%	0.562000	19,001,756	0.00271439	\$ 91,776
commercial farmland class I (C1)	7,462,798	1.082044	76.90%	0.250000	1,865,700	0.00120747	\$ 9,011
commercial farmland class II (C4)	0	1.082044	75.00%	0.270511	0	0.00130653	\$ -
shopping centre excess(SU)(ZU)	333,775	1.082044	30.00%	0.757431	252,811	0.00365829	\$ 1,221
office building excess(DU)(YU)	27,325	1.164000	30.00%	0.814800	22,264	0.00393538	\$ 108
industrial excess (IU)(IK)(JU)	10,802,060	1.942500	35.00%	1.262625	13,638,951	0.00609831	\$ 65,874
industrial vacant land (IX)(IJ)	25,781,968	1.942500	35.00%	1.262625	32,552,957	0.00609831	\$ 157,226
industrial farmland class I (I1)	794,125	1.942500	87.13%	0.250000	198,531	0.00120747	\$ 959
industrial farmland class II (I4)	0	1.942500	75.00%	0.485625	0	0.00234551	\$ -
large industrial vacant land (LU)(KU)	3,294,717	2.686100	35.00%	1.745965	5,752,461	0.00843278	\$ 27,784
large theatres (Toronto)(AM)	0	1.047098	0.00%	0.000000	0	0.00000000	\$ -
Vacant, Excess and Phased Development Sub-classes Total	122,211,021				95,925,925		\$ 463,309
Total Taxable Returned Assessment	22,299,025,141				21,197,254,044		\$ 102,379,945
NET LEVY REQUIRED	\$ 102,379,945	divided by	21,197,254,044	equals	Residential Tax Rate	0.00482987	

Corporation of the County of Essex  
Schedule 7 of By-law 4-2019  
Schedule of Levy Calculations for County  
Purposes  
February 6, 2019

Property Classes	Amherstburg	Essex	Lakeshore	LaSalle	Leamington	Kingsville	Tecumseh	Total
Residential	9,759,199	7,517,547	20,029,260	15,964,368	8,803,533	9,484,242	11,583,777	83,141,927
Residential Farmland Class 1	947	3,826	4,632	0	6,757	1,884	0	18,045
Multi-Residential	276,706	101,785	51,230	84,167	554,414	241,070	201,431	1,510,802
Farm	218,870	396,846	811,957	48,040	890,788	783,492	128,740	3,278,732
Managed Forest	631	2,951	818	62	825	836	192	6,315
Commercial Occupied	634,959	600,392	988,699	598,678	1,184,666	789,567	1,531,339	6,328,300
Commercial - Excess Land	14,907	6,514	13,154	13,821	14,528	7,169	21,212	91,305
Commercial - Vacant Lands (at Parking Rate)	13,556	16,732	26,593	6,110	15,762	3,320	9,703	91,776
Commercial Farmland Class 1	0	0	5,896	0	0	0	3,115	9,011
Parking Lots	0	683	2,342	184	528	190	0	3,927
Commercial Occupied (Former Shopping Centre)	107,214	4,300	101,310	232,131	214,312	28,202	141,617	829,085
Commercial Occupied (Former Shopping Centre) Excess Lands	0	0	339	75	0	365	442	1,221
Office Building - Occupied	0	0	0	0	27,468	0	18,506	45,974
Office Building - Excess Land	0	0	0	0	108	0	0	108
Industrial - Occupied	289,268	219,170	925,396	149,193	337,610	269,302	1,635,167	3,825,106
Industrial - Excess Land	15,619	1,701	10,395	1,845	8,356	5,462	22,497	65,874
Industrial - Vacant Land	37,119	3,223	33,992	6,226	22,838	17,287	36,541	157,226
Industrial Farmland Class 1	0	0	959	0	0	0	0	959
Large Industrial - Occupied	0	232,628	1,457,579	102,413	58,392	155,214	107,422	2,113,649
Large Industrial - Excess Land	0	0	24,568	298	2,331	587	0	27,784
Pipeline	76,484	64,839	304,119	65,242	139,889	93,070	89,175	832,817
Landfill	0	0	0	0	0	0	0	0
<b>Total Per Municipality</b>	<b>\$ 11,445,479</b>	<b>\$ 9,173,137</b>	<b>\$ 24,793,240</b>	<b>\$ 17,272,854</b>	<b>\$ 12,283,102</b>	<b>\$ 11,881,257</b>	<b>\$ 15,530,876</b>	<b>\$ 102,379,945</b>

**Corporation of the County of Essex**  
**Schedule 7.1 of By-law 4-2019**  
**Schedule of Levy Calculations for County**  
**Purposes**  
**February 6, 2019**

**Municipality - Amherstburg**

<b>Property Classes</b>	<b>Assessment</b>	<b>County Tax Rate</b>	<b>County Levy</b>
Residential	2,020,592,565	0.00482987	9,759,199
Residential Farmland Class 1	784,125	0.00120747	947
Multi-Residential	29,298,598	0.00944433	276,706
Farm	181,263,655	0.00120747	218,870
Managed Forest	522,882	0.00120747	631
Commercial Occupied	121,497,360	0.00522613	634,959
Commercial - Excess Land	4,074,869	0.00365829	14,907
Commercial - Vacant Lands (at Parking Rate)	4,994,175	0.00271439	13,556
Commercial Farmland Class 1	0	0.00120747	0
Parking Lots	0	0.00271439	0
Commercial Occupied (Former Shopping Centre)	20,514,987	0.00522613	107,214
Commercial Occupied (Former Shopping Centre) Excess Lands	0	0.00365829	0
Office Building - Occupied	0	0.00562197	0
Office Building - Excess Land	0	0.00393538	0
Industrial - Occupied	30,832,133	0.00938202	289,268
Industrial - Excess Land	2,561,134	0.00609831	15,619
Industrial - Vacant Land	6,086,848	0.00609831	37,119
Industrial Farmland Class 1	0	0.00120747	0
Large Industrial - Occupied	-	0.01297351	0
Large Industrial - Excess Land	-	0.00843278	0
Pipeline	12,153,163	0.00629332	76,484
Landfill	-	0.00505735	0
<b>Total Per Municipality</b>	<b>2,435,176,494</b>		<b>11,445,479</b>

**Corporation of the County of Essex**  
**Schedule 7.2 of By-law 4-2019**  
**Schedule of Levy Calculations for County Purposes**  
**February 6, 2019**

**Municipality - Essex**

<b>Property Classes</b>	<b>Assessment</b>	<b>County Tax Rate</b>	<b>County Levy</b>
Residential	1,556,469,897	0.00482987	7,517,547
Residential Farmland Class 1	3,168,225	0.00120747	3,826
Multi-Residential	10,777,350	0.00944433	101,785
Farm	328,658,887	0.00120747	396,846
Managed Forest	2,444,357	0.00120747	2,951
Commercial Occupied	114,883,175	0.00522613	600,392
Commercial - Excess Land	1,780,600	0.00365829	6,514
Commercial - Vacant Lands (at Parking Rate)	6,164,309	0.00271439	16,732
Commercial Farmland Class 1	0	0.00120747	0
Parking Lots	251,574	0.00271439	683
Commercial Occupied (Former Shopping Centre)	822,725	0.00522613	4,300
Commercial Occupied (Former Shopping Centre) Excess Lands	0	0.00365829	0
Office Building - Occupied	0	0.00562197	0
Office Building - Excess Land	0	0.00393538	0
Industrial - Occupied	23,360,605	0.00938202	219,170
Industrial - Excess Land	279,000	0.00609831	1,701
Industrial - Vacant Land	528,500	0.00609831	3,223
Industrial Farmland Class 1	0	0.00120747	0
Large Industrial - Occupied	17,931,000	0.01297351	232,628
Large Industrial - Excess Land	-	0.00843278	0
Pipeline	10,302,751	0.00629332	64,839
Landfill	-	0.00505735	0
<b>Total Per Municipality</b>	<b>2,077,822,955</b>		<b>9,173,137</b>

**Corporation of the County of Essex**  
**Schedule 7.3 of By-law 4-2019**  
**Schedule of Levy Calculations for County Purposes**  
**February 6, 2019**

**Municipality - Lakeshore**

<b>Property Class</b>	<b>Assessment</b>	<b>County Tax Rate</b>	<b>County Levy</b>
Residential	4,146,956,422	0.00482987	20,029,260
Residential Farmland Class 1	3,836,475	0.00120747	4,632
Multi-Residential	5,424,450	0.00944433	51,230
Farm	672,444,672	0.00120747	811,957
Managed Forest	677,250	0.00120747	818
Commercial Occupied	189,184,083	0.00522613	988,699
Commercial - Excess Land	3,595,657	0.00365829	13,154
Commercial - Vacant Lands (at Parking Rate)	9,797,182	0.00271439	26,593
Commercial Farmland Class 1	4,883,048	0.00120747	5,896
Parking Lots	862,790	0.00271439	2,342
Commercial Occupied (Former Shopping Centre)	19,385,375	0.00522613	101,310
Commercial Occupied (Former Shopping Centre) Excess Lands	92,700	0.00365829	339
Office Building - Occupied	0	0.00562197	0
Office Building - Excess Land	0	0.00393538	0
Industrial - Occupied	98,635,084	0.00938202	925,396
Industrial - Excess Land	1,704,498	0.00609831	10,395
Industrial - Vacant Land	5,574,050	0.00609831	33,992
Industrial Farmland Class 1	794,125	0.00120747	959
Large Industrial - Occupied	112,350,413	0.01297351	1,457,579
Large Industrial - Excess Land	2,913,431	0.00843278	24,568
Pipeline	48,324,131	0.00629332	304,119
Landfill	-	0.00505735	0
<b>Total Per Municipality</b>	<b>5,327,435,836</b>		<b>24,793,240</b>



**Corporation of the County of Essex**  
**Schedule 7.4 of By-law 4-2019**  
**Schedule of Levy Calculations for County Purposes**  
**February 6, 2019**

**Municipality - LaSalle**

<b>Property Classes</b>	<b>Assessment</b>	<b>County Tax Rate</b>	<b>County Levy</b>
Residential	3,305,341,134	0.00482987	15,964,368
Residential Farmland Class 1	0	0.00120747	0
Multi-Residential	8,911,880	0.00944433	84,167
Farm	39,785,401	0.00120747	48,040
Managed Forest	51,400	0.00120747	62
Commercial Occupied	114,555,184	0.00522613	598,678
Commercial - Excess Land	3,778,072	0.00365829	13,821
Commercial - Vacant Lands (at Parking Rate)	2,250,972	0.00271439	6,110
Commercial Farmland Class 1	0	0.00120747	0
Parking Lots	67,750	0.00271439	184
Commercial Occupied (Former Shopping Centre)	44,417,375	0.00522613	232,131
Commercial Occupied (Former Shopping Centre) Excess Lands	20,425	0.00365829	75
Office Building - Occupied	0	0.00562197	0
Office Building - Excess Land	0	0.00393538	0
Industrial - Occupied	15,902,002	0.00938202	149,193
Industrial - Excess Land	302,575	0.00609831	1,845
Industrial - Vacant Land	1,021,000	0.00609831	6,226
Industrial Farmland Class 1	0	0.00120747	0
Large Industrial - Occupied	7,894,037	0.01297351	102,413
Large Industrial - Excess Land	35,330	0.00843278	298
Pipeline	10,366,939	0.00629332	65,242
Landfill	-	0.00505735	0
<b>Total Per Municipality</b>	<b>3,554,701,476</b>		<b>17,272,854</b>

**Corporation of the County of Essex**  
**Schedule 7.5 of By-law 4-2019**  
**Schedule of Levy Calculations for County Purposes**  
**February 6, 2019**

**Municipality - Leamington**

<b>Property Classes</b>	<b>Assessment</b>	<b>County Tax Rate</b>	<b>County Levy</b>
Residential	1,822,726,730	0.00482987	8,803,533
Residential Farmland Class 1	5,595,825	0.00120747	6,757
Multi-Residential	58,705,643	0.00944433	554,414
Farm	737,730,674	0.00120747	890,788
Managed Forest	683,037	0.00120747	825
Commercial Occupied	226,682,048	0.00522613	1,184,666
Commercial - Excess Land	3,971,265	0.00365829	14,528
Commercial - Vacant Lands (at Parking Rate)	5,806,686	0.00271439	15,762
Commercial Farmland Class 1	0	0.00120747	0
Parking Lots	194,375	0.00271439	528
Commercial Occupied (Former Shopping Centre)	41,007,790	0.00522613	214,312
Commercial Occupied (Former Shopping Centre) Excess Lands	0	0.00365829	0
Office Building - Occupied	4,885,804	0.00562197	27,468
Office Building - Excess Land	27,325	0.00393538	108
Industrial - Occupied	35,984,762	0.00938202	337,610
Industrial - Excess Land	1,370,199	0.00609831	8,356
Industrial - Vacant Land	3,744,920	0.00609831	22,838
Industrial Farmland Class 1	0	0.00120747	0
Large Industrial - Occupied	4,500,869	0.01297351	58,392
Large Industrial - Excess Land	276,381	0.00843278	2,331
Pipeline	22,228,118	0.00629332	139,889
Landfill	0	0.00505735	0
<b>Total Per Municipality</b>	<b>2,976,122,451</b>		<b>12,283,102</b>

**Corporation of the County of Essex**  
**Schedule 7.6 of By-law 4-2019**  
**Schedule of Levy Calculations for County Purposes**  
**February 6, 2019**

**Municipality - Kingsville**

<b>Property Classes</b>	<b>Assessment</b>	<b>County Tax Rate</b>	<b>County Levy</b>
Residential	1,963,663,960	0.00482987	9,484,242
Residential Farmland Class 1	1,560,233	0.00120747	1,884
Multi-Residential	25,525,338	0.00944433	241,070
Farm	648,871,106	0.00120747	783,492
Managed Forest	692,312	0.00120747	836
Commercial Occupied	151,081,063	0.00522613	789,567
Commercial - Excess Land	1,959,545	0.00365829	7,169
Commercial - Vacant Lands (at Parking Rate)	1,223,048	0.00271439	3,320
Commercial Farmland Class 1	0	0.00120747	0
Parking Lots	70,075	0.00271439	190
Commercial Occupied (Former Shopping Centre)	5,396,264	0.00522613	28,202
Commercial Occupied (Former Shopping Centre) Excess Lands	99,900	0.00365829	365
Office Building - Occupied	0	0.00562197	0
Office Building - Excess Land	0	0.00393538	0
Industrial - Occupied	28,704,034	0.00938202	269,302
Industrial - Excess Land	895,585	0.00609831	5,462
Industrial - Vacant Land	2,834,638	0.00609831	17,287
Industrial Farmland Class 1	0	0.00120747	0
Large Industrial - Occupied	11,963,950	0.01297351	155,214
Large Industrial - Excess Land	69,575	0.00843278	587
Pipeline	14,788,670	0.00629332	93,070
Landfill	0	0.00505735	0
<b>Total Per Municipality</b>	<b>2,859,399,296</b>		<b>11,881,257</b>

**Corporation of the County of Essex**  
**Schedule 7.7 of By-law 4-2019**  
**Schedule of Levy Calculations for County Purposes**  
**February 6, 2019**

**Municipality - Tecumseh**

<b>Property Classes</b>	<b>Assessment</b>	<b>County Tax Rate</b>	<b>County Levy</b>
Residential	2,398,362,152	0.00482987	11,583,777
Residential Farmland Class 1	0	0.00120747	0
Multi-Residential	21,328,225	0.00944433	201,431
Farm	106,619,319	0.00120747	128,740
Managed Forest	159,004	0.00120747	192
Commercial Occupied	293,016,560	0.00522613	1,531,339
Commercial - Excess Land	5,798,409	0.00365829	21,212
Commercial - Vacant Lands (at Parking Rate)	3,574,581	0.00271439	9,703
Commercial Farmland Class 1	2,579,750	0.00120747	3,115
Parking Lots	0	0.00271439	0
Commercial Occupied (Former Shopping Centre)	27,097,801	0.00522613	141,617
Commercial Occupied (Former Shopping Centre) Excess Lands	120,750	0.00365829	442
Office Building - Occupied	3,291,756	0.00562197	18,506
Office Building - Excess Land	0	0.00393538	0
Industrial - Occupied	174,287,345	0.00938202	1,635,167
Industrial - Excess Land	3,689,069	0.00609831	22,497
Industrial - Vacant Land	5,992,012	0.00609831	36,541
Industrial Farmland Class 1	0	0.00120747	0
Large Industrial - Occupied	8,280,114	0.01297351	107,422
Large Industrial - Excess Land	0	0.00843278	0
Pipeline	14,169,786	0.00629332	89,175
Landfill	0	0.00505735	0
<b>Total Per Municipality</b>	<b>3,068,366,633</b>		<b>15,530,876</b>

**Corporation of the County of Essex**  
**Schedule 8 of By-law 4-2019**  
**Schedule of 2019 Levy Payments**  
**February 6, 2019**

<b>Municipality</b>	<b>County Levy for 2019</b>	<b>Estimated PIL's and Railway Payments</b>	<b>Total Levy Payments</b>
Amherstburg	11,445,479	66,048	11,511,527
Essex	9,173,137	109,938	9,283,074
Lakeshore	24,793,240	116,085	24,909,325
LaSalle	17,272,854	21,535	17,294,389
Leamington	12,283,102	73,252	12,356,354
Kingsville	11,881,257	73,481	11,954,738
Tecumseh	15,530,876	27,706	15,558,582
<b>Totals</b>	<b>102,379,945</b>	<b>488,045</b>	<b>102,867,990</b>

Corporation of the County of  
 Essex  
 Schedule 9 of By-law 4-2019  
 Schedule of Levy Installments  
 for 2019  
 February 6, 2019

<b>Municipality</b>	<b>Interim Installment March 29, 2019 (25% of 2018 Total)</b>	<b>Second Installment June 28, 2019 (50% of 2019 Levy less Interim)</b>	<b>Third Installment September 30, 2019 (25% of 2019 Levy)</b>	<b>Final Installment December 13, 2019 (Balance of 2019 Levy)</b>	<b>Total Levy Payments for 2019</b>
Amherstburg	2,695,193	3,060,571	2,877,882	2,877,882	<b>11,511,527</b>
Essex	2,184,388	2,457,149	2,320,769	2,320,769	<b>9,283,074</b>
Lakeshore	5,758,748	6,695,915	6,227,331	6,227,331	<b>24,909,325</b>
LaSalle	3,941,760	4,705,434	4,323,597	4,323,597	<b>17,294,389</b>
Leamington	2,870,976	3,307,201	3,089,089	3,089,089	<b>12,356,354</b>
Kingsville	2,804,598	3,172,771	2,988,685	2,988,685	<b>11,954,738</b>
Tecumseh	3,655,708	4,123,583	3,889,646	3,889,646	<b>15,558,582</b>
<b>Totals</b>	<b>23,911,370</b>	<b>27,522,625</b>	<b>25,716,997</b>	<b>25,716,997</b>	<b>102,867,990</b>

**Corporation of the County of Essex**  
**Schedule 9.1 of By-law 4-2019**  
**Schedule of 2019 Interim Levy**  
**Payments**  
**February 6, 2019**

<b>Municipality</b>	<b>2018 Levy</b>	<b>25% of 2018 Total Levy</b>	<b>2019 Interim Levy</b>
<b>Amherstburg</b>	10,780,771	2,695,193	2,695,193
<b>Essex</b>	8,737,551	2,184,388	2,184,388
<b>Lakeshore</b>	23,034,991	5,758,748	5,758,748
<b>LaSalle</b>	15,767,041	3,941,760	3,941,760
<b>Leamington</b>	11,483,903	2,870,976	2,870,976
<b>Kingsville</b>	11,218,392	2,804,598	2,804,598
<b>Tecumseh</b>	14,622,831	3,655,708	3,655,708
<b>Totals</b>	<b>95,645,480</b>	<b>23,911,370</b>	<b>23,911,370</b>