



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;

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.

- 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