



The Corporation of the County of Essex

By-Law Number 11-2018

A By-law to Adopt the Estimates for the Sums Required During the Year 2018 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 2018;

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 2018 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 2018 taxation year have been set out in By-law Number 10-2018 of the Corporation of the County of Essex, dated February 21, 2018;

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 2018 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 \$95,169,627 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:

5)

Property Classes	County Tax Rates
Residential	0.00476455
Residential Farmland Class 1	0.00119114
Multi-Residential	0.00931660
Farm	0.00119114
Managed Forest	0.00119114
Commercial	
Occupied	0.00515545
Excess Land	0.00360882
Vacant Lands (Parking Rate)	0.00267768
Commercial Farmland Class 1	0.00119114
Parking Lots	0.00267768
Commercial (Former Shopping)	
Occupied	0.00515545
Excess Land	0.00360882
Office Building	
Occupied	0.00554594
Excess Land	0.00388216
Industrial	
Occupied	0.00925514
Excess Land	0.00601584

Property Classes	County Tax Rates
Vacant Land	0.00601584
Industrial Farmland Class 1	0.00119114
Large Industrial	
Occupied	0.01279806
Vacant Land	0.00831874
Pipeline	0.00620821
Landfill	0.00498895

- 6) 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:

$$\text{Percentage Reduction} = 100 - [(100 - R) / T]$$

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%.
- 7) THAT the distribution of the amount to be raised by tax rates for County purposes, in the amount of \$ 95,169,627 as set out in Schedule 7 attached hereto and forming part of this by-law, be adopted.

- 8) THAT the total to be raised by the local municipalities for 2018 County purposes, as set out in Schedule 8 attached hereto and forming part of this by-law, be adopted.
- 9) 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 29th, 2018.
 - b) 50% of the amount required for County purposes in the current year less the amount of the interim instalment paid on March 28th, 2018, payable on the 29th day of June 2018.
 - c) 25% of such current amount on the 28th day of September 2018.
 - d) The balance of the entitlement for the current year, on the 14th, day of December 2018.
- 10) 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.
- 11) 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.
- 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 21st day of February, 2018.

Tom Bain, 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 11-2018** passed by the Council of the said Corporation on the **21st**, day of **February, 2018**.

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