

# The Corporation of the Town of Essex

## By-Law Number 1910

### Being a by-law to establish tax rates and additional charges for Municipal, County and Education purposes for the year 2020

**Whereas** Section 290(1) of the *Municipal Act*, S.O. 2001, Chapter 25 provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality; for services or activities provided or done by or on behalf of it;

**And Whereas**, by By-Law 1889, as amended, the Council of The Corporation of the Town of Essex did approve the amount to be raised for general municipal purposes for the taxation year 2020 by a levy upon real property and other assessments contained in the last assessment roll as returned for the taxation year;

**And Whereas**, the Council of the County of Essex has, by By-Law Number 2020-19 established tax policy and levy property taxes for the year 2020;

**And Whereas**, the Council of the Corporation of the Town of Essex is required to levy and collect the tax rates prescribed for education purposes on the residential and business property within The Corporation of the Town of Essex;

**And Whereas**, it is necessary to provide for the payment of local improvement charges by an assessment and levy upon real property assessed under a local improvement by-law to pay the debentures outstanding for such improvements;

**And Whereas**, it has been deemed expedient to provide for taxes on real property within the municipality shall be levied to be due and payable in two installments of equal amounts on or before the 31<sup>st</sup> day of October, 2020;

**And Whereas**, failure to receive a tax notice does not exempt a property owner from payment of taxes or penalty and interest charges.

**Now therefore the Council of The Corporation of the Town of Essex hereby enacts as follows:**

1. That the tax rates by Ward as set out in Schedule "A" attached hereto be applied on the ratable assessment in the municipality for general municipal purposes, county purposes and education purposes.

2. The said tax levy shall become due and payable in two (2) installments as follows:
  - a. Fifty percent (50%) of the levy shall become due and payable on the 31<sup>st</sup> day of July, 2020; and
  - b. The balance of the fifty percent (50%) shall become due and payable on the 30<sup>th</sup> day of October, 2020; and
  - c. Non-payment of the amount on the dates stated in accordance with this section shall constitute default.
3. In default of payment of the installment of taxes, a percentage charge of one and one-quarter percent (1-1/4%) shall be imposed as a penalty for nonpayment and shall be added to the tax installment or any part thereof remaining unpaid on the first day following the due date thereafter and an additional charge of one and one-quarter percent (1-1/4%) shall be imposed and added to any part remaining unpaid on the first day of each calendar month in which default continues to and includes December in this year. Penalty is at a rate of fifteen percent (15%) per annum.
4. On all taxes of the final tax levy in default on January 1, 2021 interest will be added at the rate of one and one-quarter percent (1-1/4%) per month for each month or fraction thereof of default. On all other taxes in default on January 1, 2021, interest shall be added at the rate of one and one-quarter percent (1-1/4%) per month or fraction thereof of default, and all by-laws and parts of the by-laws inconsistent with this policy are hereby rescinded.
5. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.
6. Taxes shall be payable to The Corporation of the Town of Essex and shall be paid to the Tax Collector.
7. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such payment, provided that acceptance of any part payment shall not affect the collection of any percentage charge imposed under Section 5 of this By-Law in respect to nonpayment of taxes or any installment thereof.

**Read a first, a second time and a third time and finally passed on May 4, 2020.**

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Mayor

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Clerk

**Schedule "A" to By-Law Number 1910**

**Town of Essex**

**2020 Property Tax Rates by Ward and Property Class**

Ward and Property Class	Town of Essex - Base Municipal Tax Rate	Town of Essex - Urban or Rural Tax Rate	Town of Essex - Garbage Collection and Disposal Tax Rate	Essex Centre Business Improvement Area Tax Rate	Total Town of Essex Municipal Tax Rate	County and Library Board Tax Rate	Education Tax Rate	Total Tax Rate
<b>Ward 1</b>								
Residential (RT)	0.007871	0.000792	0.000769	-	0.009432	0.004871	0.001530	0.015833
Multi-Residential (MT)	0.015390	0.001550	0.001504	-	0.018445	0.009524	0.001530	0.029499
Farmland (FT)	0.001968	0.000198	-	-	0.002166	0.001218	0.000383	0.003766
Farmland Awaiting Development (R1)	0.001968	0.000198	-	-	0.002166	0.001218	0.000383	0.003766
Commercial - Occupied (CT)	0.008516	0.000858	0.000832	0.001709	0.011916	0.005270	0.012500	0.029686
Commercial - Excess Land (CU)	0.005961	0.000601	-	0.001196	0.007758	0.003689	0.012500	0.023947
Commercial - Vacant Land (CX)	0.004585	0.000461	-	0.000898	0.005944	0.002837	0.006335	0.015115
Commercial - Small Scale on Farm (C7)	0.008516	0.000858	-	-	0.009374	0.005270	0.002450	0.017094
Commercial - New Construction (XT)	0.008516	0.000858	0.000832	0.001709	0.011916	0.005270	0.009800	0.026986
Commercial - New Construction - Excess Land (XU)	0.005961	0.000601	-	0.001196	0.007758	0.003689	0.009800	0.021247
Commercial - New Construction - Small Scale on Farm (X7)	0.008516	0.000858	-	-	0.009374	0.005270	0.002450	0.017094
Shopping Centre (ST)	0.008516	0.000858	0.000832	0.001709	0.011916	0.005270	-	0.017186
Shopping Centre - Excess Land (SU)	0.005961	0.000601	-	0.001196	0.007758	0.003689	-	0.011447
Parking Lot (GT)	0.004585	0.000461	-	0.000898	0.005944	0.002837	0.006335	0.015115
Office Building (DT)	0.008516	0.000858	0.000832	0.001709	0.011916	0.005270	0.009800	0.026986
Industrial - Occupied (IT)	0.015289	0.001539	-	0.001709	0.018537	0.009461	0.012500	0.040498
Industrial - Excess Land (IU)	0.009938	0.001000	-	0.001196	0.012134	0.006150	0.012500	0.030784
Industrial - Vacant Land (IX)	0.009938	0.001000	-	0.000898	0.011836	0.006150	0.012500	0.030486
Industrial - Small Scale on Farm (I7)	0.015289	0.001539	-	-	0.016828	0.009461	0.002450	0.028739
Industrial - New Construction (JT)	0.015289	0.001539	-	0.001709	0.018537	0.009461	0.012500	0.040498
Industrial - New Construction - Excess Land (JU)	0.009938	0.001000	-	0.001196	0.012134	0.006150	0.012500	0.030784
Industrial - New Construction - Small Scale on Farm (J7)	0.015289	0.001539	-	-	0.016828	0.009461	0.002450	0.028739
Large Industrial (LT)	0.021141	0.002129	-	-	0.023270	0.013083	0.012500	0.048853
Large Industrial - New Construction (KT)	0.021141	0.002129	-	-	0.023270	0.013083	0.012500	0.048853
Pipeline (PT)	0.010255	0.001033	-	-	0.011288	0.006346	0.012500	0.030134
Managed Forest (TT)	0.001968	0.000198	-	-	0.002166	0.001218	0.000383	0.003766
Landfill (HF)	0.008242	0.000829	-	-	0.009071	0.005100	0.011226	0.025397

**Schedule "A" to By-Law Number 1910**

**Town of Essex**

**2020 Property Tax Rates by Ward and Property Class**

Ward and Property Class	Town of Essex - Base Municipal Tax Rate	Town of Essex - Urban or Rural Tax Rate	Town of Essex - Garbage Collection and Disposal Tax Rate	Essex Centre Business Improvement Area Tax Rate	Total Town of Essex Municipal Tax Rate	County and Library Board Tax Rate	Education Tax Rate	Total Tax Rate
<b>Wards 2 and 3</b>								
Residential (RT)	0.007871	0.000222	0.000769	-	0.008862	0.004871	0.001530	0.015263
Multi-Residential (MT)	0.015390	0.000435	0.001504	-	0.017330	0.009524	0.001530	0.028384
Farmland (FT)	0.001968	0.000055	-	-	0.002023	0.001218	0.000383	0.003623
Farmland Awaiting Development (R1)	0.001968	0.000055	-	-	0.002023	0.001218	0.000383	0.003623
Commercial - Occupied (CT)	0.008516	0.000241	0.000832	-	0.009590	0.005270	0.012500	0.027360
Commercial - Excess Land (CU)	0.005961	0.000169	-	-	0.006130	0.003689	0.012500	0.022319
Commercial - Vacant Land (CX)	0.004585	0.000129	-	-	0.004714	0.002837	0.006335	0.013885
Commercial - Small Scale on Farm (C7)	0.008516	0.000241	-	-	0.008757	0.005270	0.002450	0.016477
Commercial - New Construction (XT)	0.008516	0.000241	0.000832	-	0.009590	0.005270	0.009800	0.024660
Commercial - New Construction - Excess Land (XU)	0.005961	0.000169	-	-	0.006130	0.003689	0.009800	0.019619
Commercial - New Construction - Small Scale on Farm (X7)	0.008516	0.000241	-	-	0.008757	0.005270	0.002450	0.016477
Shopping Centre (ST)	0.008516	0.000241	0.000832	-	0.009590	0.005270	-	0.014860
Shopping Centre - Excess Land (SU)	0.005961	0.000169	-	-	0.006130	0.003689	-	0.009819
Parking Lot (GT)	0.004585	0.000129	-	-	0.004714	0.002837	0.006335	0.013885
Office Building (DT)	0.008516	0.000241	0.000832	-	0.009590	0.005270	0.009800	0.024660
Industrial - Occupied (IT)	0.015289	0.000432	-	-	0.015721	0.009461	0.012500	0.037682
Industrial - Excess Land (IU)	0.009938	0.000281	-	-	0.010219	0.006150	0.012500	0.028869
Industrial - Vacant Land (IX)	0.009938	0.000281	-	-	0.010219	0.006150	0.012500	0.028869
Industrial - Small Scale on Farm (I7)	0.015289	0.000432	-	-	0.015721	0.009461	0.002450	0.027632
Industrial - New Construction (JT)	0.015289	0.000432	-	-	0.015721	0.009461	0.012500	0.037682
Industrial - New Construction - Excess Land (JU)	0.009938	0.000281	-	-	0.010219	0.006150	0.012500	0.028869
Industrial - New Construction - Small Scale on Farm (J7)	0.015289	0.000432	-	-	0.015721	0.009461	0.002450	0.027632
Large Industrial (LT)	0.021141	0.000598	-	-	0.021739	0.013083	0.012500	0.047322
Large Industrial - New Construction (KT)	0.021141	0.000598	-	-	0.021739	0.013083	0.012500	0.047322
Pipeline (PT)	0.010255	0.000290	-	-	0.010545	0.006346	0.012500	0.029391
Managed Forest (TT)	0.001968	0.000055	-	-	0.002023	0.001218	0.000383	0.003623
Landfill (HF)	0.008242	0.000232	-	-	0.008474	0.005100	0.011226	0.024800

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**2020 Property Tax Rates by Ward and Property Class**

Ward and Property Class	Town of Essex - Base Municipal Tax Rate	Town of Essex - Urban or Rural Tax Rate	Town of Essex - Garbage Collection and Disposal Tax Rate	Essex Centre Business Improvement Area Tax Rate	Total Town of Essex Municipal Tax Rate	County and Library Board Tax Rate	Education Tax Rate	Total Tax Rate
<b>Ward 4</b>								
Residential (RT)	0.007871	0.000792	0.000769	-	0.009432	0.004871	0.001530	0.015833
Multi-Residential (MT)	0.015390	0.001550	0.001504	-	0.018445	0.009524	0.001530	0.029499
Farmland (FT)	0.001968	0.000198	-	-	0.002166	0.001218	0.000383	0.003766
Farmland Awaiting Development (R1)	0.001968	0.000198	-	-	0.002166	0.001218	0.000383	0.003766
Commercial - Occupied (CT)	0.008516	0.000858	0.000832	-	0.010207	0.005270	0.012500	0.027977
Commercial - Excess Land (CU)	0.005961	0.000601	-	-	0.006562	0.003689	0.012500	0.022751
Commercial - Vacant Land (CX)	0.004585	0.000461	-	-	0.005046	0.002837	0.006335	0.014217
Commercial - Small Scale on Farm (C7)	0.008516	0.000858	-	-	0.009374	0.005270	0.002450	0.017094
Commercial - New Construction (XT)	0.008516	0.000858	0.000832	-	0.010207	0.005270	0.009800	0.025277
Commercial - New Construction - Excess Land (XU)	0.005961	0.000601	-	-	0.006562	0.003689	0.009800	0.020051
Commercial - New Construction - Small Scale on Farm (X7)	0.008516	0.000858	-	-	0.009374	0.005270	0.002450	0.017094
Shopping Centre (ST)	0.008516	0.000858	0.000832	-	0.010207	0.005270	-	0.015477
Shopping Centre - Excess Land (SU)	0.005961	0.000601	-	-	0.006562	0.003689	-	0.010251
Parking Lot (GT)	0.004585	0.000461	-	-	0.005046	0.002837	0.006335	0.014217
Office Building (DT)	0.008516	0.000858	0.000832	-	0.010207	0.005270	0.009800	0.025277
Industrial - Occupied (IT)	0.015289	0.001539	-	-	0.016828	0.009461	0.012500	0.038789
Industrial - Excess Land (IU)	0.009938	0.001000	-	-	0.010938	0.006150	0.012500	0.029588
Industrial - Vacant Land (IX)	0.009938	0.001000	-	-	0.010938	0.006150	0.012500	0.029588
Industrial - Small Scale on Farm (I7)	0.015289	0.001539	-	-	0.016828	0.009461	0.002450	0.028739
Industrial - New Construction (JT)	0.015289	0.001539	-	-	0.016828	0.009461	0.012500	0.038789
Industrial - New Construction - Excess Land (JU)	0.009938	0.001000	-	-	0.010938	0.006150	0.012500	0.029588
Industrial - New Construction - Small Scale on Farm (J7)	0.015289	0.001539	-	-	0.016828	0.009461	0.002450	0.028739
Large Industrial (LT)	0.021141	0.002129	-	-	0.023270	0.013083	0.012500	0.048853
Large Industrial - New Construction (KT)	0.021141	0.002129	-	-	0.023270	0.013083	0.012500	0.048853
Pipeline (PT)	0.010255	0.001033	-	-	0.011288	0.006346	0.012500	0.030134
Managed Forest (TT)	0.001968	0.000198	-	-	0.002166	0.001218	0.000383	0.003766
Landfill (HF)	0.008242	0.000829	-	-	0.009071	0.005100	0.011226	0.025397