

The Corporation of the Town of Essex

By-Law Number 2138

**Being a by-law to establish tax rates and additional charges for
Municipal, County and Education purposes for the year 2022**

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 2126, 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 2022 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 2022-06 established tax policy and levy property taxes for the year 2022;

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 31st day of October, 2022;


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 29th day of July, 2022; and
 - b. The balance of the fifty percent (50%) shall become due and payable on the 31st day of October, 2022; 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, 2022 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, 2022, 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 March 21, 2022.



Mayor



CLERK

Clerk

Schedule "A" to By-Law Number 2138

Town of Essex

2022 Property Tax Rates by Ward and Property Class

Ward and Property Class	Town of Essex - Base		Town of Essex - Collection and Disposal Tax		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
	Municipal Tax Rate	Tax Rate	Urban or Rural Tax Rate	Rate	Area Tax Rate	Municipal Tax Rate	Rate	Library Board Tax Rate	Education Tax Rate				
Ward 1 Payments in Lieu													
Landfill (HF)	0.008390	0.000829	0.000845	-	0.001709	0.010064	0.005202	0.011226	0.026492				
Commercial Payment in Lieu (CF)	0.008670	0.000856	0.000874	0.001709	0.012108	0.005375	0.012500	0.029984					
Commercial Payment in Lieu General (CG)	0.008670	0.000856	0.000874	0.001709	0.012108	0.005375	-	0.017484					
Residential Payment in Lieu Full (RF)	0.008012	0.000792	0.000807	-	0.009612	0.004968	0.001530	0.016109					
Residential Payment in Lieu, General (RG)	0.008012	0.000792	0.000807	-	0.009612	0.004968	-	0.014579					
Residential Payment in Lieu, Full Taxable, tenant of province (RP)	0.008012	0.000792	0.000807	-	0.009612	0.004968	0.001530	0.016109					

Schedule "A" to By-Law Number 2138

Town of Essex

2022 Property Tax Rates by Ward and Property Class

Wards 2 and 3	Town of Essex - Base		Town of Essex - Urban or Rural		Town of Essex - Garbage Collection and Disposal Tax		Essex Centre Business Improvement Area Tax Rate		Total Town of Essex - Municipal Tax		County and Library Board Tax Rate		Education Tax		Total Tax Rate
	Rate	Tax Rate	Rate	Tax Rate	Rate	Tax Rate	Rate	Tax Rate	Rate	Tax Rate	Rate	Tax Rate	Rate	Tax Rate	
Residential (RT)	0.008012	0.000234	0.000807	0.000807	-	0.009054	0.004968	0.001530	0.015552	0.007589	0.001530	0.001530	0.001530	0.022950	
Multi-Residential (MT)	0.012240	0.000357	0.001234	0.001234	-	0.013831	0.007589	0.001530	0.022950	0.009959	0.005484	0.001530	0.001530	0.016953	
New Multi-Residential (NT)	0.008814	0.000257	0.000888	0.000888	-	0.009959	0.005484	0.001530	0.016953	0.002003	0.000058	0.000058	0.000058	0.003685	
Farmland (FT)	0.002003	0.000058	-	-	-	0.002061	0.001242	0.000383	0.003685	0.008670	0.000253	0.000874	0.000874	0.023972	
Farmland Awaiting Development (R1)	0.002003	0.000058	-	-	-	0.002061	0.001242	0.000383	0.003685	0.008670	0.000253	0.000874	0.000874	0.023972	
Commercial - Taxable (CH)	0.008670	0.000253	0.000874	0.000874	-	0.009796	0.005375	0.012500	0.025000	0.008670	0.000253	0.000874	0.000874	0.025000	
Commercial - Occupied (CT)	0.008670	0.000253	0.000874	0.000874	-	0.009796	0.005375	0.012500	0.025000	0.008670	0.000253	0.000874	0.000874	0.025000	
Commercial - Excess Land (CU)	0.006069	0.000196	-	-	-	0.006246	0.003763	0.008800	0.018808	0.004667	0.000136	0.000136	0.000136	0.014032	
Commercial - Vacant Land (CX)	0.004667	0.000136	-	-	-	0.004803	0.002894	0.006335	0.023098	0.008670	0.000253	0.000874	0.000874	0.023098	
Commercial - Small Scale on Farm (C7)	0.008670	0.000253	0.000874	0.000874	-	0.009796	0.005375	0.012500	0.025000	0.008670	0.000253	0.000874	0.000874	0.025000	
Commercial - New Construction (XC7)	0.008670	0.000253	0.000874	0.000874	-	0.009796	0.005375	0.012500	0.025000	0.008670	0.000253	0.000874	0.000874	0.025000	
Commercial - New Construction - Excess Land (XU)	0.006069	0.000177	-	-	-	0.006246	0.003763	0.008800	0.018808	0.008670	0.000253	0.000874	0.000874	0.025000	
Commercial - New Construction - Small Scale on Farm (X7)	0.008670	0.000253	0.000874	0.000874	-	0.009796	0.005375	0.012500	0.025000	0.008670	0.000253	0.000874	0.000874	0.025000	
Shopping Centre (ST)	0.008670	0.000253	0.000874	0.000874	-	0.009796	0.005375	0.012500	0.025000	0.008670	0.000253	0.000874	0.000874	0.025000	
Shopping Centre - Excess Land (SU)	0.006069	0.000177	-	-	-	0.006246	0.003763	0.008800	0.018808	0.004667	0.000136	0.000136	0.000136	0.014032	
Parking Lot (GT)	0.004667	0.000136	-	-	-	0.004803	0.002894	0.006335	0.023098	0.008670	0.000253	0.000874	0.000874	0.023098	
Office Building (OT)	0.008670	0.000253	0.000874	0.000874	-	0.009796	0.005375	0.012500	0.025000	0.008670	0.000253	0.000874	0.000874	0.025000	
Industrial - Taxable (IH)	0.015564	0.000454	-	-	-	0.016018	0.009650	0.012500	0.034467	0.015564	0.000454	0.000454	0.000454	0.034467	
Industrial - Occupied (IT)	0.015564	0.000454	-	-	-	0.016018	0.009650	0.012500	0.034467	0.015564	0.000454	0.000454	0.000454	0.034467	
Industrial - Excess Land (IU)	0.010117	0.000295	-	-	-	0.010412	0.006272	0.008800	0.025484	0.010117	0.000295	0.000295	0.000295	0.025484	
Industrial - Vacant Land (IX)	0.010117	0.000295	-	-	-	0.010412	0.006272	0.008800	0.025484	0.010117	0.000295	0.000295	0.000295	0.025484	
Industrial - Small Scale on Farm (I7)	0.015564	0.000454	-	-	-	0.016018	0.009650	0.012500	0.034467	0.015564	0.000454	0.000454	0.000454	0.034467	
Industrial - New Construction (JT)	0.015564	0.000454	-	-	-	0.016018	0.009650	0.012500	0.034467	0.015564	0.000454	0.000454	0.000454	0.034467	
Industrial - New Construction - Excess Land (JU)	0.010117	0.000295	-	-	-	0.010413	0.006272	0.008800	0.025485	0.010117	0.000295	0.000295	0.000295	0.025485	
Industrial - New Construction - Small Scale on Farm (J7)	0.015564	0.000454	-	-	-	0.016018	0.009650	0.012500	0.034467	0.015564	0.000454	0.000454	0.000454	0.034467	
Large Industrial (LT)	0.021522	0.000628	-	-	-	0.022150	0.013344	0.008800	0.044293	0.021522	0.000628	0.000628	0.000628	0.044293	
Large Industrial - New Construction (KT)	0.021522	0.000628	-	-	-	0.022150	0.013344	0.008800	0.044293	0.021522	0.000628	0.000628	0.000628	0.044293	
Pipeline (PT)	0.010440	0.000305	-	-	-	0.010745	0.006473	0.008800	0.026018	0.010440	0.000305	0.000305	0.000305	0.026018	
Managed Forest (TT)	0.002003	0.000058	-	-	-	0.002061	0.001242	0.000383	0.003685	0.002003	0.000058	0.000058	0.000058	0.003685	

Schedule "A" to By-Law Number 2138

Town of Essex

2022 Property Tax Rates by Ward and Property Class

Wards 2 and 3 Payments in Lieu	Town of Essex -		Town of Essex -		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
	Base Municipal Tax Rate	Town of Essex - Urban or Rural Tax Rate	Garbage Collection and Disposal Tax Rate	Essex Centre Business Improvement Area Tax Rate					
Landfill (HF)	0.008390	0.000244	0.000845	-	-	0.009479	0.005202	0.011226	0.025907
Commercial Payment in Lieu (CF)	0.008670	0.000253	0.000874	-	-	0.009796	0.005375	0.012500	0.027672
Commercial Payment in Lieu General (CG)	0.008670	0.000253	0.000874	-	-	0.009796	0.005375	-	0.015172
Residential Payment in Lieu Full (RF)	0.008012	0.000234	0.000807	-	-	0.009054	0.004968	0.001530	0.015552
Residential Payment in Lieu, General (RG)	0.008012	0.000234	0.000807	-	-	0.009054	0.004968	-	0.014022
Residential Payment in Lieu, Full Taxable, tenant of province (RP)	0.008012	0.000234	0.000807	-	-	0.009054	0.004968	0.001530	0.015552

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2022 Property Tax Rates by Ward and Property Class

Ward and Property Class	Town of Essex		Town of Essex			Total Town of Essex Municipal Tax Rate	County and Library Board Tax Rate	Education Tax Rate	Total Tax Rate
	Base Municipal Tax Rate	Town of Essex - Urban or Rural Tax Rate	Garbage and Disposal Tax Rate	Essex Centre Business Improvement Area Tax Rate	Essex Municipal Tax Rate				
Residential (RT)	0.008012	0.000792	0.000807	-	0.009612	0.004968	0.001530	0.016109	
Multi-Residential (MT)	0.012240	0.001210	0.001234	-	0.014684	0.007589	0.001530	0.023603	
New Multi-Residential (NT)	0.008814	0.000870	0.000898	-	0.010572	0.005464	0.001530	0.017566	
Farmland (FT)	0.002003	0.000198	-	-	0.002201	0.001242	0.000383	0.003825	
Farmland Awaiting Development (R1)	0.002003	0.000198	-	-	0.002201	0.001242	0.000383	0.003825	
Commercial - Taxable (CH)	0.008670	0.000866	0.000874	-	0.010399	0.005375	0.012500	0.024575	
Commercial - Occupied (CT)	0.008670	0.000866	0.000874	-	0.010399	0.005375	0.008800	0.024575	
Commercial - Excess Land (CU)	0.006069	0.000599	-	-	0.006668	0.003763	0.008800	0.019230	
Commercial - Vacant Land (CX)	0.004667	0.000461	-	-	0.005128	0.002894	0.006335	0.014357	
Commercial - Small Scale on Farm (C7)	0.008670	0.000866	-	-	0.009526	0.005375	0.002200	0.017101	
Commercial - New Construction (XT)	0.008670	0.000866	0.000874	-	0.010399	0.005375	0.008800	0.024575	
Commercial - New Construction - Excess Land (XU)	0.006069	0.000599	-	-	0.006668	0.003763	0.008800	0.019230	
Commercial - New Construction - Small Scale on Farm (X7)	0.008670	0.000866	-	-	0.009526	0.005375	0.002200	0.017101	
Shopping Centre (ST)	0.008670	0.000866	0.000874	-	0.010399	0.005375	-	0.015775	
Shopping Centre - Excess Land (SU)	0.006069	0.000599	-	-	0.006668	0.003763	-	0.010431	
Parking Lot (GT)	0.004667	0.000461	-	-	0.005128	0.002894	0.006335	0.014357	
Office Building (DT)	0.008670	0.000866	-	-	0.009526	0.005375	0.008800	0.023701	
Industrial - Taxable (IH)	0.015564	0.001538	-	-	0.017102	0.008650	0.012500	0.035551	
Industrial - Occupied (IT)	0.015564	0.001538	-	-	0.017102	0.008650	0.008800	0.035551	
Industrial - Excess Land (IU)	0.010117	0.000999	-	-	0.011116	0.006272	0.008800	0.026188	
Industrial - Vacant Land (IX)	0.010117	0.000999	-	-	0.011116	0.006272	0.008800	0.026188	
Industrial - Small Scale on Farm (IT7)	0.015564	0.001538	-	-	0.017102	0.008650	0.002200	0.028951	
Industrial - New Construction (JT)	0.015564	0.001538	-	-	0.017102	0.008650	0.008800	0.035551	
Industrial - New Construction - Excess Land (JU)	0.010117	0.000999	-	-	0.011116	0.006272	0.008800	0.026188	
Industrial - New Construction - Small Scale on Farm (J7)	0.015564	0.001538	-	-	0.017102	0.008650	0.002200	0.028951	
Large Industrial (LT)	0.021522	0.002126	-	-	0.023648	0.013344	0.008800	0.045791	
Large Industrial - New Construction (KT)	0.021522	0.002126	-	-	0.023648	0.013344	0.008800	0.045791	
Pipeline (PT)	0.010440	0.001032	-	-	0.011472	0.006473	0.008800	0.026745	
Managed Forest (TT)	0.002003	0.000198	-	-	0.002201	0.001242	0.000383	0.003825	

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Town of Essex

2022 Property Tax Rates by Ward and Property Class

Ward and Property Class	Town of Essex - Base		Town of Essex - Collection and Disposal Tax		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
	Municipal Tax Rate	Town or Rural Tax Rate	Garbage	Rate	Essex Centre Business Improvement Area Tax Rate	Municipal Tax Rate	Essex Municipal Tax Rate				
Landfill (HF)	0.008390	0.000829	0.000845	-	-	0.010064	0.005202	0.011226	0.026492		
Commercial Payment in Lieu (CF)	0.008670	0.000856	0.000874	-	-	0.010399	0.005375	0.012500	0.028275		
Commercial Payment in Lieu General (CG)	0.008670	0.000856	0.000874	-	-	0.010399	0.005375	-	0.015775		
Residential Payment in Lieu Full (RF)	0.008012	0.000792	0.000807	-	-	0.009612	0.004968	0.001530	0.016109		
Residential Payment in Lieu, General (RG)	0.008012	0.000792	0.000807	-	-	0.009612	0.004968	-	0.014579		
Residential Payment in Lieu, Full Taxable, tenant of province (RP)	0.008012	0.000792	0.000807	-	-	0.009612	0.004968	0.001530	0.016109		