



Administrative Report

To: Warden MacDonald and Members of Essex County Council

From: Melissa Ryan, CPA, Director, Financial Services/Treasurer

Date: Wednesday, February 19, 2025

Subject: 2025 Tax Policy Discussion and Recommendation

Report #: 2025-0219-FIN-R07-MR

Purpose

To provide recommendations to County Council regarding 2025 Property Tax Policies for the County of Essex.

Background

In accordance with Section 308 of the Municipal Act, 2001, as amended, the County of Essex is responsible for establishing the tax ratios and property tax policy for the local municipalities within the geographic boundaries of the County of Essex for the current year. Following the approval of the Corporation's Annual Budget, an administrative report is prepared to present recommendations for County Council to set the Tax Policy that the County and all local municipalities will follow to determine the relative tax burden of each class of property for the current taxation year.

In terms of process, the Director of Financial Services / Treasurer annually chairs a regional meeting attended by Treasurers and Tax Collectors representing each local municipality. There is a long-standing tradition of collaborative decision making on tax policy topics. Even though the County has the jurisdictional authority to set policy for the whole of the County, recommendations have always resulted from input from every municipality. Tax policy for the County and its locals has been rooted in the principles of stability, equity, transparency and simplicity.

In December 2024, the regional treasurer and tax collector group held a final review of existing tax policies and evaluated optional tax tools for the 2025 taxation year. During this meeting, they examined various tax options and assessed the potential impacts of proposed changes on tax revenue and

their communities. The recommendations outlined in this report reflect unanimous support from representatives of all seven local municipalities.

Discussion

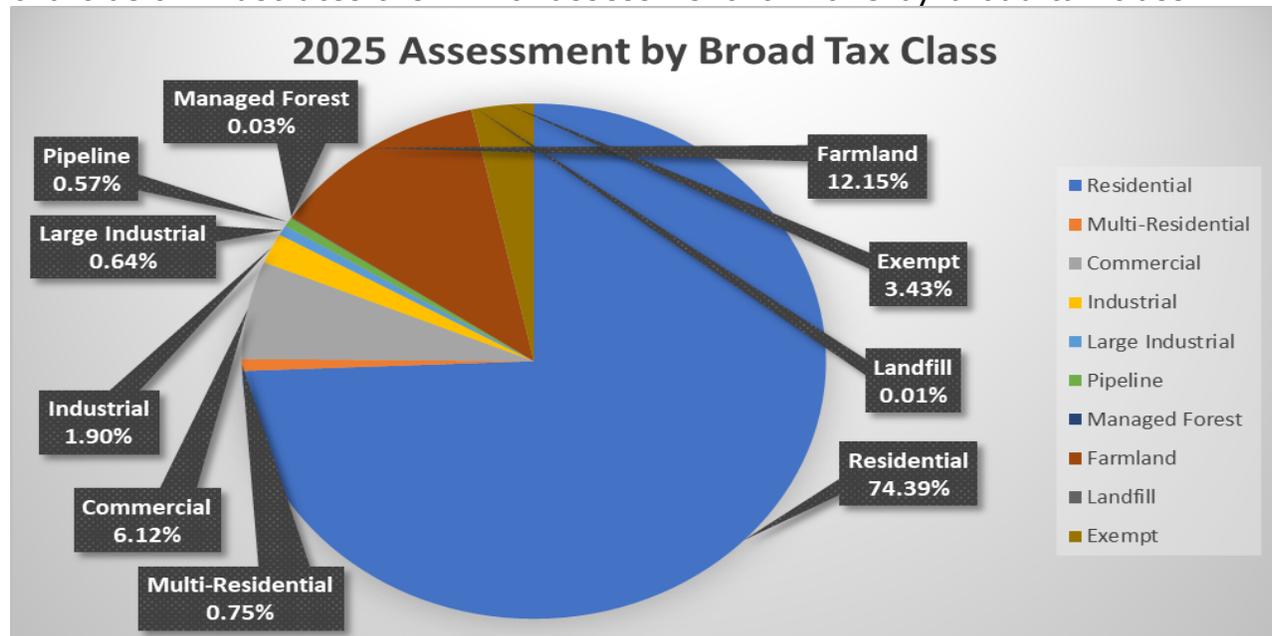
The regional group reviewed a number of tax policies and by-laws. The following discussion summarizes the issues and recommendations made by the group.

Part One – Current Value Assessment (CVA)

The Ministry of Finance postponed the re-assessment cycle for the 2025 year again. Taxation in the province has been frozen at January 1, 2016 levels since 2020. At the time of writing this report, the review of the property assessment and taxation system is ongoing, as such the province-wide property tax reassessment will continue to be deferred. The province remains silent on when the next re-assessment cycle will commence and what the CVA base year will be. As a result of the freeze, only in year growth/changes are impacting year over year CVA.

A comparison of the 2024 and 2025 returned rolls shows a 2.37% increase in raw assessment. The most notable growth occurred in the residential and new multi-residential classes. The residential class increased in raw assessment by \$447,856,578 and the new multi-residential class increased by \$13,951,000.

The County continues to be heavily weighted in the residential classes. The chart below illustrates the mix of assessment for 2025 by broad tax class.



Part Two – Tax Tools

In response to municipal need, the Province establishes tax tools from time to time. On an annual basis, the regional treasurers and tax collectors group reviews the tools available to determine their applicability to the taxation circumstance of the County.

Below are the typical tools that are discussed annually at the Regional Treasurer and Tax Collector meeting, as well as new tools that were introduced by the Province in 2024.

Optional Tax Classes

The County has the authority to establish optional tax classes, providing a valuable tool to refine how property taxes are applied. These classes enable municipalities to tailor tax policies to align with local priorities and community needs. By offering flexibility, incentivizing development or conservation, and promoting equity in tax distribution, optional tax classes help municipalities address unique challenges and opportunities. To implement these classes, municipalities must pass a bylaw and adhere to provincial guidelines, ensuring that tax rates and ratios remain fair and consistent across residential and non-residential properties.

Here are the detailed discussions had on some of the main optional classes the County has considered in the past.

Optional Small Business Class

In May 2021, the Province released the regulation related to the implementation of an optional small business class. The primary objective of the optional class is to assist municipalities that have gross assessment inequities among their commercial properties. The regional group analyzed the assessment of the County's commercial classes and did not find support for gross inequities; therefore, the group decided not to pursue this option. This analysis has been conducted each year since 2021 and, consistent with previous years, the regional group deemed this optional class unnecessary. For context, since the optional class was introduced in 2021, only a few municipalities have chosen to implement it, and it varies across municipalities, with each jurisdiction establishing specific eligibility criteria and tax relief measures based on local priorities and economic conditions. For example, in Toronto, the optional subclass provides targeted tax relief to small businesses in areas like Kensington Market, where rising property assessments have threatened the viability of local shops.

Small-Scale On-Farm Business Subclass

In May 2018, the Province established two optional subclasses for small-scale on-farm businesses to promote and support local farms across Ontario. The commercial and industrial subclasses were created to provide a tax rate that is 75% lower than the commercial and industrial tax rates that would otherwise apply. The Province established a two-tier threshold for qualifying commercial and industrial assessment. The first subclass limit is \$50,000 and the second subclass limit is equal to assessment exceeding \$50,000 up to \$100,000. An analysis of the properties in the County revealed only 17 eligible properties. A comparison of the estimated relief to eligible properties against the administrative costs of implementing the optional subclass resulted in the regional group declining the creation of the subclass. This analysis has been conducted each year since 2018 and, consistent with previous years, the regional group recommends against adoption of the subclass. It is important to note that regardless of whether a subclass is adopted, all eligible properties will continue to receive an education tax reduction.

New Multi Residential (2017)

In 2017, the Province made the New Multi-Residential tax class mandatory. Prior to 2017, the class was optional and hadn't been adopted by the County of Essex. The range of fairness for the tax ratio established for the class was prescribed between 1.0 and 1.1. In 2017, the County established the ratio at 1.1 for this new multi-residential class. The tax class capturing multi-residential assessment prior to 2017 had a tax ratio of 1.9554. In essence, multi-residential properties captured in the original tax class were taxed nearly double what a new multi-residential property was taxed in the new class. At the October 7, 2020 Regular Meeting of County Council, a recommendation, in principle, was approved that provided for the phased reduction of the multi-residential tax ratio over a four-year period. Beginning in 2021, the multi-residential tax ratio was reduced by 0.21385 annually, and reductions continued through to 2024. This ratio is now in parity with the new multi-residential tax ratio (1.1).

New Multi Residential Subclass (2024)

On April 4, 2024, Ontario introduced a new property tax option to encourage the development of purpose-built rental housing as part of its strategy to address the housing crisis. This initiative allows municipalities to create an optional subclass within the multi-residential property class, offering a reduced municipal property tax rate for new multi-residential rental properties.

Key Features

- **Tax Reduction:** Municipalities can offer a tax reduction of up to 35% for qualifying properties. If the new multi residential class was established, it would shift the burden to others in this multi residential tax class.
- **Eligibility:** Only newly constructed multi-residential developments qualify, provided building permits are issued on or after a date specified in the municipality's by-law.
- **Duration:** The reduced tax rate applies for 35 years once construction is completed, and the building is ready for occupancy.
- **Implementation:** Municipalities must pass a by-law to adopt the subclass and set the reduction percentage.

This tax tool is intended to incentivize investment in rental housing construction, providing long-term stability to developers while addressing housing shortages.

During the annual discussion, the group raised concerns about the proposed 35-year duration for this new multi-residential subclass, deeming it excessively long. There was also consensus that the current new multi-residential tax ratio, which achieved alignment with the old multi-residential ratio last year, already addresses the parity goals of the County. Furthermore, it was noted that some Local Partners already incentivize rental housing construction through existing By-laws or Community Improvement Plans. Given these considerations, the group agreed there is no need to adopt this additional new multi-residential subclass for the 2025 year.

Municipal Vacant Home Tax (VHT)

The Municipal Vacant Home Tax (VHT) is a strategic taxation tool aimed at addressing housing shortages by encouraging property owners to sell or rent out unoccupied homes. This penalty tax is applied to the assessed value of vacant residential properties and supports the province's broader objectives of improving housing affordability and availability.

Before 2024, only the cities of Toronto and Ottawa had the authority to impose a Vacant Home Tax, which was set at 1% of the Current Value Assessment (CVA) of vacant properties. Effective March 27, 2024, the Ontario government expanded this authority to all single-tier and upper-tier municipalities, introducing a Provincial Policy Framework to guide implementation and ensure consistency. Municipalities now have the

flexibility to establish their own tax rates and define exemptions, such as for principal residences, seasonal homes, or properties undergoing significant renovations.

The VHT is expected to reduce vacancy rates, support local housing supply, and generate additional municipal revenue for housing initiatives. To ensure transparency and accountability, municipalities are required to conduct public consultations, establish clear processes for determining property vacancy, and report annually on the tax's outcomes, including the number of properties taxed and revenue collected. This initiative aligns with Ontario's housing goals and encourages the responsible use of residential properties.

To date the following municipalities have implemented the vacant home tax and each program is unique in what they set as a tax rate and how they administer the program: Toronto, Ottawa, Hamilton, Windsor, Sault Saint Marie.

At the annual Treasurer and Tax Collector meeting, the Vacant Home Tax (VHT) was discussed in detail. Earlier in the year, when the Province communicated the expanded authority for municipalities to implement a VHT, it was suggested that all Local Partners analyze homes with low water usage as a means of estimating the number of potentially vacant homes in the County. This approach was identified as the most feasible method to approximate vacancy rates without conducting physical inspections of all properties or relying on complaints through a 311/211 system, which the County currently does not have.

As of this report, data has been received from a few Local Partners. While the preliminary numbers appear high, they likely include secondary homes or cottages, which could significantly skew the estimates. This highlights the need for further refinement and investigation to determine whether implementing a VHT would be administratively and financially worthwhile for the County. The revenue generated by a VHT would need to be able to cover the administrative cost of managing the program.

The consensus at the meeting was to continue exploring the feasibility of this tax, including assessing its potential revenue, administrative requirements, and overall impact. A detailed report outlining estimated numbers, potential processes for implementation, and expected benefits will be presented to County Council in Quarter 2 of 2025. At that time, Council will be asked to provide direction on whether to proceed with implementing the VHT in 2026.

Part Three – Regional Tax Subclass Discounts

Commercial Excess and Industrial Vacant & Excess Discounts

Since 1998, the mandatory vacant and excess land subclass reduction program provided tax relief to commercial and industrial property owners. Recognizing evolving municipal priorities, the Province has empowered local governments with flexibility to modify or eliminate these discounts through changes to the *Municipal Act* introduced in the Province's 2020 Budget Bill. This allowed municipalities to better align tax policies with local needs and community development goals.

In February of 2024, County Council approved the removal of the subclass discounts for Commercial Excess Land (30%) and Industrial Vacant Land (35%). At the December 2024 Treasurer and Tax Collector meeting, the implementation of this decision was discussed with all the Local Municipal Partners. While there were some questions raised from the public about the removal of the discounts, there was no significant opposition expressed by affected parties.

The decision to remove subclass discounts reflects a growing trend across Ontario to phase out or eliminate such discounts. Municipalities like Halton, Durham, and Waterloo Regions have already completed this process, and Niagara Region concluded its phased removal in 2024.

Farmland Awaiting Development

Currently, and in the past taxation years, the County has applied subclass discounts for farmland awaiting development to help landowners manage the transition from agricultural use to development. These discounts, set at 75% for Residential Subclass I and all other property classes under Subclass II, as outlined in O.Reg. 393/98, provide financial relief while farmland remains in a holding stage. For other property classes under Subclass I, a formula-based discount is used, allowing some flexibility to meet specific needs. These discounts have supported the County's growth strategies by encouraging farmland preservation during the planning process and providing stability for landowners. While they have been effective in facilitating development transitions, the County regularly reviews these policies to ensure they balance revenue needs, align with long-term plans,

and remain fair to all taxpayers. The group recommends continuing with these discounts for 2025.

Part Four – Aggregate Extraction Sites

Effective January 1, 2025, a new property class for aggregate extraction sites was introduced in Ontario. This class is designed to standardize tax rates for properties used in the extraction of aggregates such as gravel, sand, and stone, and aims to create a more predictable and equitable taxation system. A total of approximately \$6 million in provincial and municipal tax reductions will be allocated, split evenly between municipal and education taxes. As part of this transition, Ontario Regulations 510/24, 509/24, 511/24, and 512/24 outline the specific tax ratio ranges, levy restrictions, and the education tax rate framework.

At the annual Treasurer and Tax Collector meeting key considerations discussed included the potential benefits of the new framework, such as creating a fairer tax distribution and incentivizing sustainable extraction practices. However, concerns were raised regarding the shift in municipal revenue as these properties were previously taxed at the Industrial rate, 1.942500 and are now set at a transitional ratio of 1.580625.

Following discussion, the County and its Local Municipal Partners agreed on a transitional ratio of 1.580625 for the new property class to comply with O.Reg. 510/24.

Part Five – Tax Assistance Programs

Essex County Tax Assistance Program for Low-Income Seniors and Low-Income Persons with Disabilities (By-law 2021-05)

Section 319 of the Municipal Act 2011, S.O. 2001, c.25, as amended, provides that, for the purposes of relieving financial hardship, a municipality, other than a lower tier municipality, shall pass a by-law providing for deferrals or cancelation of, or other relief in respect of, all or part of a tax increase on property in the residential class for persons assessed as owners who are, or whose spouse are low-income seniors as defined in the by-law or low-income persons with disabilities as defined in the by-law. The maximum amount that an eligible applicant would be able to receive, according to the provisions of the Act, would be the difference between the total taxes for the property in the current year less the total taxes for that

property in the most recent re-assessment year. The upper tier municipality may opt to provide some relief that is less than the maximum amount, albeit some type of tax relief program is mandatory under Section 319. The County of Essex has had a tax assistance program for low-income seniors and low-income persons with disabilities in place since 1998.

The program is reviewed annually by the regional group. Similar to the experience for the 2023 taxation year, applications received at the local level have remained consistent during the 2024 taxation year.

The regional group recommends continuation of this program as represented in By-law 2021-05.

Essex County Charity Rebate Program

Section 361 of the Municipal Act 2001, S.O. 2001, c.25 as amended, mandates an upper tier or single tier municipality to pass a by-law implementing rebate policies of at least 40% for registered charities and similar charitable and non-profit organizations, for the purpose of providing relief from taxes on properties occupied in the commercial or industrial property tax class. Section 361 also provides an option to extend this rebate program to charities and similar organizations occupying property that is not assessed in the commercial and industrial property classes.

The Essex County Charity Rebate program has been in place since 1998 and provides a rebate of 40% of taxes paid by eligible charities and similar organizations that occupy property in the commercial and/or industrial tax class and that make application.

This program is reviewed annually by the regional group. There are no changes being recommended for 2025 and no amendments to Bylaw 16-2007, which sets out the eligibility criteria and process for applying for this tax assistance program.

Financial Implications

The proposed tax policy recommendations contained in this report reflect tax ratios and programs that consider the principles of fairness, affordability and equity in support of the continued long-term fiscal sustainability of the Corporation and its local municipalities.

Consultations

Regional Treasurers and Tax Collectors

Tracy Pringle, Municipal Property Assessment Corporation

Jana Thiessen, Municipal Property Assessment Corporation

Strategic Plan Alignment

Working as Team Essex County	Growing as Leaders in Public Service Excellence	Building a Regional Powerhouse
<ul style="list-style-type: none"> <input type="checkbox"/> Scaling Sustainable Services through Innovation <input type="checkbox"/> Focusing “Team Essex County” for Results <input type="checkbox"/> Advocating for Essex County’s Fair Share 	<ul style="list-style-type: none"> <input type="checkbox"/> Being an Employer with Impact <input type="checkbox"/> A Government Working for the People <input checked="" type="checkbox"/> Promoting Transparency and Awareness 	<ul style="list-style-type: none"> <input type="checkbox"/> Providing Reliable Infrastructure for Partners <input type="checkbox"/> Supporting Dynamic and Thriving Communities Across the County <input type="checkbox"/> Harmonizing Action for Growth <input type="checkbox"/> Advancing Truth and Reconciliation

Recommendation

That Essex County Council receive this report for information.

And further that Essex County Council adopt the tax ratios as set out in By-law 2025-07 for the 2025 taxation year;

And further that the Essex County Tax Assistance Program for Low-Income Seniors and Low-Income Persons with disabilities established under By-law 04-2004 and amended under By-law 2021-05 continue with no amendments;

And further that the Essex County Charity tax Rebate Program established under By-law 16-2007 continue with no amendments.

Approvals

Respectfully Submitted,

Melissa Ryan

Melissa Ryan, CPA, Director, Financial Services/Treasurer

Concurred With,

Sandra Zwiers

Sandra Zwiers, MAcc, CPA, CA, Chief Administrative Officer

Appendix	Title
A	By-law 2025-07 A By-law to establish tax policy and levy property taxes for the year 2025.
B	By-law 04-2004
C	By-law 2021-05 (to amend By-law 04-2004)
D	By-law 16-2007

THE CORPORATION OF THE COUNTY OF ESSEX

BY-LAW NO. 04-2004

A BY-LAW TO ALLOW THE CANCELLATION
OF RESIDENTIAL TAX INCREASES FOR LOW-
INCOME SENIORS AND LOW-INCOME
PERSONS WITH DISABILITIES IN THE COUNTY
OF ESSEX.

WHEREAS Section 319 of the *Municipal Act 2001*, S.O. 2001 c.25 as amended, provides that for the purposes of relieving financial hardship, a municipality, other than a lower tier municipality, shall pass a by-law providing for deferrals or cancellations of, or other relief in respect of, tax increases on property in the residential property class for persons assessed owners who are, or whose spouses or same-sex partners are:

- a) low income seniors as defined in this by-law; or
- b) low income persons with disabilities as defined in this by-law.

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE COUNTY OF
ESSEX ENACTS AS FOLLOWS:

1. The plan of tax assistance established by this by-law shall be known as the Essex County Tax Assistance Program.
2. In this by-law:
 - a) "Tax increases" means for a tax increase beginning in a taxation year in which a general reassessment occurs, the tax increase is the tax increase determined under subsection 318(3);
 - b) "Corporation" means a lower tier municipality within the County of Essex;
 - c) "Date of eligibility" means the first day January in each year;
 - d) "Eligible amount" means the "tax increase" applicable to the residential property portion of the assessment for a property provided that the said "tax increase" for any single year exceeds \$50;
 - e) "Eligible person" means a low-income person with disabilities or a low-income senior or the spouse or same sex partner of such eligible person;
 - f) "Low-income person with disabilities" means a person who is in receipt of an increment paid under the *Ontario Disability Support Program Act*;
 - g) "Low-income senior" means a person who is 65 years of age or older and in receipt of an increment paid under the Guaranteed Income Supplement (GIS) as established under Part II of the *Old Age Security Act (Canada)*;
 - h) "Owner" means a person assessed as the owner of residential real property, and includes an owner within the meaning of the *Condominium Act*;
 - i) "Spouse" means a person of the opposite sex,
 - a) to whom the person is married, or
 - b) with whom the person is living outside marriage in a conjugal relationship, if the two persons,
 - (1) have cohabited for a least one year,
 - (2) are together the parents of a child, or
 - (3) have together entered into a cohabitation agreement under Section 53 of the *Family Law Act*;
 - j) "Treasurer" means the Treasurer of the Corporation in which the subject property is located.

3. Tax relief granted pursuant to this by-law shall be in the form of a cancellation of the annual eligible amount provided that:
 - a) such owner or the spouse of such owner, or both, legally occupy or occupies the property in respect of which real property taxes are imposed, as his, her or their principle residence on a continuous basis, in which case such property is hereinafter referred to as the "eligible property";
 - b) such owner or the spouse of such owner or both have been assessed as the owner of the eligible property for a period of not less than one year immediately preceding the date of application for cancellation, and;
 - c) such owner or the spouse of such owner or both is an eligible person as of the date of eligibility;
 - d) all tax arrears including penalties and interest are paid in full prior to the approval of an application for cancellation;
 - e) for properties which are jointly held or co-owned by persons other than spouses, both or all co-owners must qualify under the eligibility criteria;
4. Annual eligible amounts shall be cancelled until the happening of any one of the following,
 - a) the eligible property is sold or transferred, or;
 - b) both the owner and the spouse of the owner cease to be eligible persons, whether by death or otherwise, or;
 - c) any one of the owners referred to in 2(e) ceases to become an eligible owner, or;
 - d) no application for cancellation is submitted by the date of eligibility in a succeeding year or the Treasurer determines, upon review of such application, that neither the owner nor the spouse of the owner continues to be an eligible person or the property is no longer an eligible property, or;
 - e) the balance of the property tax, being the portion not eligible for cancellation, is not paid in full by December 31st of the current taxation year.
5. All applications for tax relief must be in writing on a form prescribed by the Corporation for such purpose and must be submitted to the Corporation on or before the first day of September in the year for which the application applies. Applications must include documentation in support thereof to establish that the applicant is an eligible person and that the property with respect to which the application is made is eligible property.
6. By-law # 17-2001 is hereby repealed.
7. This by-law shall come into force and effect on the 18th day of February 2004.


MICHAEL RAYMOND, WARDEN


MARY S. BRENNAN, CLERK

1st reading – February 18th, 2004
2nd reading – February 18th, 2004
3rd reading – February 18th, 2004

CLERK'S CERTIFICATE

I, Mary S. Brennan, 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 04-2004 passed by the Council of the said Corporation on the 18th, day of February, 2004.

Mary Brennan, Clerk
Corporation of the County of Essex



The Corporation of the County of Essex

By-Law Number 2021-05

A By-law to Amend By-law 04-2004, being a By-law to Allow the Cancellation of Residential Tax Increases for Low-Income Seniors and Low-Income Persons with Disabilities in the County of Essex.

Whereas the Municipal Act, 2001, S.O. 2001, c.25, section 319 provides that for the purposes of relieving financial hardship, a municipality other than a lower tier municipality, shall pass a by-law providing for deferrals or cancellations of, or other relief in respect of tax increases on property in the residential property class for persons assessed owners who are, or whose spouse or same-sex partners are, low- income seniors or low-income persons with disabilities;

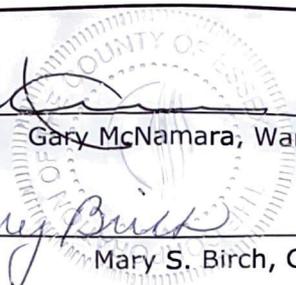
And Whereas on February 18, 2004 the Corporation of the County of Essex passed By-law 04-2004 to establish a tax relief program for low-income seniors and low-income persons with disabilities;

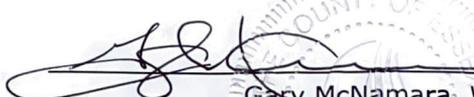
And Whereas the Council of the Corporation of the County of Essex considers it desirable to expand the eligibility criteria to support greater access to financial relief for qualifying applicants;

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

- 1) That By-law 04-2004 be amended by removing section 3 (d) requiring all tax arrears including penalties and interest to be paid in full prior to the approval of an application for cancellation.
- 2) 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 17th day of February, 2021.





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 2021-05** passed by the Council of the said Corporation on the **17th**, day of **February 2021**.

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

THE CORPORATION OF THE COUNTY OF ESSEX

BY-LAW NUMBER 16-2007

**A BY-LAW TO ESTABLISH PROPERTY TAX REBATES FOR
CHARITABLE ORGANIZATIONS AND SIMILAR
ORGANIZATIONS IN THE COUNTY OF ESSEX**

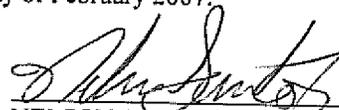
WHEREAS Section 361 of the *Municipal Act 2001*, S.O. 2001 c.25 as amended, provides that the Council of a municipality, other than a lower tier municipality, shall provide a tax rebate program for eligible charities for the purpose of giving them relief from taxes on eligible property they occupy,

AND WHEREAS the Act prescribes certain requirements for the provision of such rebates;

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE COUNTY OF ESSEX ENACTS AS FOLLOWS:

- 1) In this by-law:
 - a) "Charity" means a registered charity as defined in subsection 248(1) of the *Income Tax Act* (Canada) that has a registration number issued by the Canada Customs and Revenue Agency.
 - b) "Similar Organizations" means an organization established for charitable purposes and engaging in charitable activities that devotes substantially all of its resources to the promotion of the charitable activities. Charitable purposes are identified as activities which promote the following:
 - i) the relief of poverty
 - ii) the advancement of education
 - iii) the advancement of religion
 - iv) any other purposes that may be determined by the Corporation to be beneficial to the community as a whole.
 - c) "Corporation" means a lower tier municipality within the County of Essex.
 - d) "Tax" means property taxes levied for upper tier, lower tier and education purposes and business improvement charges within the meaning of subsections 361(12) and (13) of the *Municipal Act, 2001*, as amended.
 - e) "Treasurer" means the Treasurer of the Corporation in which the subject property is located.
 - f) "Eligible Property" means a property owned or occupied by a charity or similar organization located in one of the commercial classes or industrial classes, within the meaning of subsection 308 (1) of the *Municipal Act 2001*, as amended.
- 2) Tax relief granted pursuant to this by-law, shall be in the form of a tax rebate equal to 40%, or such other percentage as the Minister of Finance may prescribe, of the taxes payable by the eligible charity or similar organization on eligible property it occupies. If the charity or similar organization is required to pay an amount under section 367 or 368, the amount of the rebate shall be the total of the amounts the charity or similar organization is required to pay under those sections.
- 3) An application for a taxation year must be submitted to the Treasurer after January 1 of the year and no later than the last day of February of the following year.
- 4) Proof of eligibility shall be submitted to the Treasurer in a manner prescribed by the Corporation.

- 5) The municipality shall not charge a fee to process an application.
- 6) Disputes with respect to the determination of the eligibility of a 'similar organization' shall be resolved by the Council of the Corporation.
- 7) All rebates shall be paid by the Treasurer directly to the eligible charity or similar organization.
- 8) Payment of one-half of the rebate must be made within 60 days after receipt by the Treasurer of the application of the eligible charity or similar organization, for the taxation year, and the balance of the rebate must be paid within 120 days of the receipt of the application.
- 9) The eligible charity or similar organization may make an application for a rebate for a taxation year based on an estimate of the taxes payable by the eligible charity or similar organization on the property it occupies. Final adjustments shall be made, in respect of differences between the estimated rebate paid by the municipality and the rebate to which the charity is entitled, after the taxes paid by the eligible charity or similar organization can be determined.
- 10) As a condition of receiving a rebate for a year, a charity or similar organization shall repay any other municipality amounts by which the rebates the charity received for the year from that other municipality exceed the rebates from that other municipality to which the charity is entitled for the year.
- 11) The costs of the rebate of taxes on a property shall be shared by the lower and upper tier municipalities and school boards in the same proportion that they share in the revenues.
- 12) The Treasurer shall provide each charity or similar organization receiving a rebate, a written statement of the proportion of the costs of the rebate that is shared by school boards.
- 13) The municipality shall pay interest, at the same rate of interest that applies under subsection 257.11(4) of the Education Act, on the amount of any rebate to which the eligible charity or similar organization is entitled under this section, if the municipality fails to rebate or credit the amount within the time specified with Section 8 or within such other time as the Minister of Finance may prescribe.
- 14) By-law # 05-2004 is hereby repealed.
- 15) This by-law shall come into force and effect on the 7th, day of February 2007.


NELSON SANTOS, WARDEN


MARY S. BRENNAN, CLERK

1st reading – February 7th, 2007
2nd reading – February 7th, 2007
3rd reading – February 7th, 2007

CLERK'S CERTIFICATE

I, Mary S. Brennan, 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 16-2007 passed by the Council of the said Corporation on the 7th, day of February, 2007.

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

Schedule 1 – 2025 Estimate of All Sums Required to be Raised

Detail	Department	2024 Budget	2024 Projection (unaudited)	2025 Budget
Net Operating Expenditures	Community Services	750,380	756,580	761,950
Net Operating Expenditures	Sun Parlor Home	12,517,040	11,917,430	12,515,040
Net Operating Expenditures	Emergency Medical Services	13,910,970	13,842,580	15,378,720
Net Operating Expenditures	Infrastructure Services	12,397,330	12,693,480	12,865,640
Net Operating Expenditures	Library Services	5,699,850	5,699,850	5,920,060
Net Operating Expenditures	General Government Services	4,537,180	4,551,090	5,437,130
Net Operating Expenditures	External Commitments	35,755,470	35,322,640	39,687,390
Net Operating Expenditures	Operating Surplus	0	782,570	0
Operating Expenditures	Total	85,568,220	85,566,220	92,565,930
Net Capital Expenditures	Community Services	12,300	6,100	730
Net Capital Expenditures	Sun Parlor Home	1,579,300	1,578,940	1,581,300
Net Capital Expenditures	Emergency Medical Services	1,937,030	2,001,150	2,125,210
Net Capital Expenditures	Infrastructure Services	39,615,040	39,593,020	39,893,410
Net Capital Expenditures	Library Services	1,055,800	1,055,800	1,086,400
Net Capital Expenditures	General Government Services	2,514,500	2,580,900	2,622,400
Net Capital Expenditures	Capital Surplus	0	-99,940	0
Capital Expenditures	Total	46,713,970	46,715,970	47,309,450
Total Department Requirement	Community Services	762,680	762,680	762,680
Total Department Requirement	Sun Parlor Home	14,096,340	13,496,370	14,096,340
Total Department Requirement	Emergency Medical Services	15,848,000	15,843,730	17,503,930
Total Department Requirement	Infrastructure Services	52,012,370	52,286,500	52,759,050
Total Department Requirement	Library Services	6,755,650	6,755,650	7,006,460
Total Department Requirement	General Government Services	7,051,680	7,131,990	8,059,530
Total Department Requirement	External Commitments	35,755,470	35,322,640	39,687,390
Total Department Requirement	Overall County Surplus	0	682,630	0
Total County Requirement		132,282,190	132,282,190	139,875,380

Schedule 2A: Property Tax Parameters, Rates and Estimates

	Residential Rate	0.0055932794					
Property Class / Subclass	RTCRTQ	Tax Ratio	Subclass Discount	Weighted Ratio	County Tax Rate	CVA	County Levy (Taxable)
Residential	RT	1.000000	0.00%	1.000000	0.0055932794	20,427,823,645	\$114,258,524
Residential	RH	1.000000	0.00%	1.000000	0.0055932794	988,800	\$5,531
Residential First Subclass of Farmland Awaiting Development	R1	1.000000	75.00%	0.250000	0.0013983199	8,030,600	\$11,229
Farmland	FT	0.250000	0.00%	0.250000	0.0013983199	3,340,847,077	\$4,671,573
Managed Forest	TT	0.250000	0.00%	0.250000	0.0013983199	7,023,100	\$9,821
New Multi-Residential	NT	1.100000	0.00%	1.100000	0.0061526073	50,020,200	\$307,755
Multi-Residential	MT	1.100000	0.00%	1.100000	0.0061526073	156,981,000	\$965,842
Commercial Residual	CT	1.082044	0.00%	1.082044	0.0060521744	1,359,020,330	\$8,225,028
New Commercial	XT	1.082044	0.00%	1.082044	0.0060521744	0	\$0
Shopping Centre	ST	1.082044	0.00%	1.082044	0.0060521744	173,227,820	\$1,048,405
New Shopping Centre	ZT	1.082044	0.00%	1.082044	0.0060521744	0	\$0
Commercial	CH	1.082044	0.00%	1.082044	0.0060521744	1,902,200	\$11,512
Commercial Excess Land	CU	1.082044	0.00%	1.082044	0.0060521744	22,272,436	\$134,797
New Commercial Excess Land	XU	1.082044	0.00%	1.082044	0.0060521744	0	\$0
Shopping Centre Excess Land	SU	1.082044	0.00%	1.082044	0.0060521744	249,200	\$1,508
New Shopping Centre Excess Land	ZU	1.082044	0.00%	1.082044	0.0060521744	0	\$0
Commercial First Subclass of Farmland Awaiting Development	C1	1.082044	76.89%	0.250000	0.0013983219	6,094,000	\$8,521
Commercial Small Scale On-Farm Business Sub-Class 1	C7	1.082044	0.00%	1.082044	0.0060521744	156,500	\$947
Commercial Small Scale On-Farm Business Sub-Class 2	C0	1.082044	0.00%	1.082044	0.0060521744	139,200	\$842
New Commercial Small Scale On-Farm Business Sub-Class	X7	1.082044	0.00%	1.082044	0.0060521744	0	\$0
Office Building	DT	1.082044	0.00%	1.082044	0.0060521744	9,818,516	\$59,423
New Office Building	YT	1.082044	0.00%	1.082044	0.0060521744	0	\$0
Office Building Excess Land	DU	1.082044	0.00%	1.082044	0.0060521744	27,500	\$166
New Office Building Excess Land	YU	1.082044	0.00%	1.082044	0.0060521744	0	\$0
Parking Lot/Vacant land		0.582500	0.00%	0.582500	0.0032580853	2,678,500	\$8,727
Commercial Vacant Land	CX	0.582500	0.00%	0.582500	0.0032580853	31,732,200	\$103,386
Industrial Residual	IT	1.942500	0.00%	1.942500	0.0108649452	467,305,937	\$5,077,253
New Industrial	JT	1.942500	0.00%	1.942500	0.0108649452	0	\$0
Industrial	IH	1.942500	0.00%	1.942500	0.0108649452	4,090,900	\$44,447
Industrial Excess Land	IU	1.942500	0.00%	1.942500	0.0108649452	10,249,800	\$111,364
New Industrial Excess Land	JU	1.942500	0.00%	1.942500	0.0108649452	0	\$0
Industrial Excess Land Shared PIL	IK	1.942500	0.00%	1.942500	0.0108649452	1,380,900	\$15,003
Industrial Vacant Land	IX	1.942500	0.00%	1.942500	0.0108649452	23,613,000	\$256,554
Industrial Vacant Land Shared PIL	IJ	1.942500	0.00%	1.942500	0.0108649452	149,400	\$1,623
Industrial First Subclass of Farmland Awaiting Development	I1	1.942500	87.13%	0.250000	0.0013983185	843,600	\$1,180
Industrial Small Scale On-Farm Business Sub-Class 1	I7	1.942500	0.00%	1.942500	0.0108649452	594,400	\$6,458
Industrial Small Scale On-Farm Business Sub-Class 2	I0	1.942500	0.00%	1.942500	0.0108649452	349,800	\$3,801
New Industrial Small Scale On-Farm Business Sub-Class	J7	1.942500	0.00%	1.942500	0.0108649452	0	\$0
Large Industrial	KT	2.686100	0.00%	2.686100	0.0150241078	0	\$0
New Large Industrial	LT	2.686100	0.00%	2.686100	0.0150241078	171,863,400	\$2,582,094
New Large Industrial Excess Land	KU	2.686100	0.00%	2.686100	0.0150241078	0	\$0
Large Industrial Excess Land	LU	2.686100	0.00%	2.686100	0.0150241078	3,452,500	\$51,871
Aggregate Extraction	VT	1.580625	0.00%	1.580625	0.0088408773	14,758,000	\$130,474
Pipeline	PT	1.303000	0.00%	1.303000	0.0072880431	157,871,000	\$1,150,571
Total Taxable						26,455,555,461	\$139,266,231

[1] First Subclass of Farmland Awaiting Development

[2] Small Scale On-Farm Business Sub-Class

Schedule 2B: Payment in Lieu of Tax, Rates and Estimates

Residential Rate	0.0055932794						
Property Class / Subclass	RTC RTQ	Tax Ratio	Subclass Discount	Weighted Ratio	County Tax Rate	CVA	County Levy (Payment in Lieu)
Residential	RF	1.000000	0.00%	1.000000	0.0055932794	7,143,520	\$39,955.70
Residential	RG	1.000000	0.00%	1.000000	0.0055932794	5,526,500	\$30,911.26
Residential	RP	1.000000	0.00%	1.000000	0.0055932794	865,400	\$4,840.42
Farm	FP	0.250000	0.00%	0.250000	0.0013983199	0	\$0.00
Commercial Residual	CF	1.082044	0.00%	1.082044	0.0060521744	68,604,400	\$415,205.79
Commercial Residual	CG	1.082044	0.00%	1.082044	0.0060521744	6,073,100	\$36,755.46
Commercial Residual	CP	1.082044	0.00%	1.082044	0.0060521744	1,900	\$11.50
Excess Land	CV	1.082044	0.00%	1.082044	0.0060521744	31,800	\$192.46
Parking Lot / Vacant Land	GF	0.582500	0.00%	0.582500	0.0032580853	160,000	\$521.29
Parking Lot / Vacant Land	CZ	0.582500	0.00%	0.582500	0.0032580853	207,100	\$674.75
Parking Lot / Vacant Land	CY	0.582500	0.00%	0.582500	0.0032580853	507,500	\$1,653.48
Industrial Residual	IG	1.942500	0.00%	1.942500	0.0108649452	0	\$0.00
Vacant Land	IY	1.942500	0.00%	1.942500	0.0108649452	2,600	\$28.25
Landfill	HF	1.047098	0.00%	1.047098	0.0058567117	2,135,600	\$12,507.59
Total Payment in Lieu						91,259,420	\$543,258

**Schedule 3A: Estimates of Taxes to be raised for Upper-Tier
Purposes by Local Area Municipalities during the 2025 Taxation Year**

Property Class	Amherstburg	Essex Town	Kingsville	Lakeshore	LaSalle	Leamington	Tecumseh	County Wide
Residential	\$13,780,915	\$10,068,949	\$13,190,489	\$27,781,839	\$22,384,644	\$12,549,404	\$14,519,045	\$114,275,284
Farm	\$280,821	\$493,385	\$1,145,545	\$1,009,662	\$53,036	\$1,529,360	\$159,763	\$4,671,573
Managed Forest	\$676	\$5,290	\$1,403	\$1,119	\$72	\$1,034	\$226	\$9,821
Multi-Residential	\$221,560	\$118,225	\$147,975	\$38,521	\$77,128	\$435,479	\$234,708	\$1,273,597
Commercial Residual	\$990,337	\$889,378	\$1,201,637	\$1,467,083	\$946,124	\$1,730,882	\$2,206,120	\$9,431,561
Office Building	\$0	\$0	\$5,783	\$3,584	\$0	\$30,251	\$19,971	\$59,590
Parking Lot/Vacant Land	\$17,537	\$12,408	\$6,225	\$33,213	\$14,300	\$20,192	\$8,239	\$112,113
Industrial Residual	\$408,980	\$263,509	\$479,898	\$1,295,416	\$280,432	\$661,586	\$2,127,862	\$5,517,683
Operating Expenditures	\$0	\$267,925	\$184,179	\$1,818,668	\$121,064	\$113,444	\$128,684	\$2,633,965
Aggregate Extraction	\$77,326	\$0	\$13,854	\$0	\$0	\$39,294	\$0	\$130,474
Pipeline	\$97,660	\$79,607	\$186,559	\$417,197	\$83,849	\$174,199	\$111,500	\$1,150,571
Total Taxable	\$15,875,811	\$12,198,676	\$16,563,549	\$33,866,302	\$23,960,649	\$17,285,126	\$19,516,118	\$139,266,231

**Schedule 3B: Estimates of Payments in Lieu of Tax to be raised for
Upper-Tier Purposes by Local Area Municipalities during 2025
Taxation Year**

Property Class	Amherstburg	Essex Town	Kingsville	Lakeshore	LaSalle	Leamington	Tecumseh	County Wide
Residential	\$14,314	\$35,553	\$265	\$13,578	\$7,354	\$908	\$3,735	\$75,707
Farm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial Residual	\$72,333	\$93,162	\$81,063	\$77,780	\$8,397	\$96,027	\$25,731	\$454,493
Parking Lot / Vacant Land	\$0	\$0	\$0	\$0	\$521	\$0	\$0	\$521
Industrial Residual	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$28
Landfill	\$0	\$12,508	\$0	\$0	\$0	\$0	\$0	\$12,508
Total Payment In Lieu	\$86,676	\$141,223	\$81,328	\$91,358	\$16,272	\$96,935	\$29,466	\$543,258

Schedule 4: Schedule of Instalments due to the County of Essex during 2025 by Local Municipalities

<i>Estimates/ Instalments</i>	Amherstburg	Essex Town	Kingsville	Lakeshore	LaSalle	Leamington	Tecumseh	County Wide
<i>2024 Levy as Adjusted</i>	<i>\$14,950,920</i>	<i>\$11,698,270</i>	<i>\$15,651,061</i>	<i>\$32,457,713</i>	<i>\$22,604,466</i>	<i>\$16,233,545</i>	<i>\$18,686,215</i>	<i>\$132,282,190</i>
2025 Taxable Levy Estimate	\$15,875,811	\$12,198,676	\$16,563,549	\$33,866,302	\$23,960,649	\$17,285,126	\$19,516,118	\$139,266,231
2025 PIL Estimate	\$86,676	\$141,223	\$81,328	\$91,358	\$16,272	\$96,935	\$29,466	\$543,257
2025 Linear Property Estimate	\$1,717	\$180	\$4,636	\$53,984	\$1,663	\$0	\$3,711	\$65,891
Total County Estimate	\$15,964,204	\$12,340,079	\$16,649,512	\$34,011,644	\$23,978,585	\$17,382,061	\$19,549,295	\$139,875,380
Payment 1, Due Mar. 28	\$3,737,730	\$2,924,568	\$3,912,765	\$8,114,428	\$5,651,117	\$4,058,386	\$4,671,554	\$33,070,548
Payment 2, Due Jun. 27	\$4,244,372	\$3,245,472	\$4,411,991	\$8,891,394	\$6,338,176	\$4,632,644	\$5,103,094	\$36,867,142
Payment 3, Due Sept. 26	\$3,991,051	\$3,085,020	\$4,162,378	\$8,502,911	\$5,994,646	\$4,345,515	\$4,887,324	\$34,968,845
Payment 4, Due Dec. 12	\$3,991,051	\$3,085,020	\$4,162,378	\$8,502,911	\$5,994,646	\$4,345,515	\$4,887,324	\$34,968,845