

Municipality of Lakeshore

By-law 23-2022

Being a By-law to Adopt the Tax Rates and to Provide for Penalty and Interest in Default of Payment for the year 2022

Whereas the Council of the Municipality of Lakeshore adopted By-law 3-2022, Being a By-law to Adopt the 2022 Budget, on February 1, 2022, which established the final levy as described in Schedule 'A';

And whereas section 312 of the *Municipal Act, 2001*, S.O. 2001, c. 25, provides that the council of a local municipality shall, after the adoption of estimates for the year, pass a bylaw to levy a separate tax rate on the assessment in each property subclass;

And whereas the property subclasses have been prescribed by the Minister of Finance under the Assessment Act and Regulations thereto and have been determined on the basis of the aforementioned property assessment rolls and are detailed on Schedule "B" attached hereto and which forms part hereof;

And whereas section 312 of the *Municipal Act, 2001* requires tax rates to be established in the same proportion to tax ratios;

And whereas section 208 of the *Municipal Act, 2001* provides that the council of a municipality may in each year levy a special charge upon rateable property in a business improvement area which has been designated under section 204 that is in a prescribed business property class sufficient to provide a sum equal to the sum of money provided for the purposes of the board of management for that area;

Now therefore the Council of the Municipality of Lakeshore enacts as follows:

1. The final levy for general municipal purposes for the year 2022 is \$53,585,044, as particularized in Schedule "A" to this by-law.
2. For the year 2022, the Municipality of Lakeshore shall levy upon the whole of the rateable assessment the rates of taxation, per current value assessment, as particularized in Schedule "C" attached.
3. There shall be levied and collected for the purposes of the Board of Management of the Belle River – On the Lake Business Improvement Area \$93,280 at rates, per current value assessment, as particularized in Schedule "C" for each prescribed business property class and subclass within the business improvement area.
4. There shall be levied and collected for the purposes of solid waste management a garbage collection fee as follows:
 - a) Each residential unit - \$92.23
 - b) Each residential unit receiving a summer pickup - \$117.09
 - c) Each commercial unit in the Commercial district - \$536.99
5. All other rates as provided for in the statutes of Ontario and in the by-laws of the Municipality, be levied and collected in the manner as directed and authorized by said statutes and by-laws.
6. For payments-in-lieu of taxes due to the Municipality of Lakeshore, the actual amount due shall be based on the assessment roll and the tax rates for the year 2022 plus applicable interest and penalties.

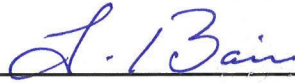
7. (a) The final taxes for each property shall be the total of all levies imposed under this by-law reduced by the amount of the interim levy for 2022.

(b) Final taxes for the year 2022 shall be payable in two installments, the first of such installments shall become due and payable on the 29th day of July, and the second installment shall become due and payable on the 31st day of October. Taxes of up to \$200.00 shall be due and payable on the first installment.

(c) Notwithstanding subsection (b), should the capping adjustments required under the provisions as adopted by the County of Essex Council be delayed, then the final due dates for taxes in the Commercial, Industrial and Multi-residential tax classes subject to Part IX of the *Municipal Act, 2001*, may be separately established by the Treasurer.

(d) The due dates for Supplementary Tax Levies, resulting from amended assessment values being received from the Municipal Property Assessment Corporation under sections 32, 33 and 34 of the *Assessment Act*, shall be established by the Treasurer as required.
8. That a penalty charge of one and one quarter percent (1¼ %) on the first day in which default occurs shall be imposed for non-payment of taxes.
9. A late payment charge of one and one quarter percent (1¼ %) on the first day of each calendar month thereafter on the outstanding taxes due shall be imposed for non-payment of taxes.
10. The Treasurer for the Municipality of Lakeshore may receive payments on account of the said taxes and rates in advance of the day hereby fixed for the payment of any installment, but no discount on the amount shall be allowed for the prepayment.
11. The Treasurer may accept part payment from time to time on account of any installment provided that acceptance of any such part payment shall not affect the collection of the percentage charge imposed under Clause 8 and 9 hereof.
12. The Treasurer is hereby authorized to accept ten (10) monthly payments on account of taxes due on a pre-authorized payment plan. The first six (6) monthly payments shall be calculated based on the prior year taxes plus 5% divided over 10 months. The final four (4) monthly payments shall be for the actual final levy amount less the previous monthly payments received. Each of the monthly payments shall be due on the 15th of the month commencing in January of the taxation year. If the 15th falls on a non-working day the amount will be due on the first previous working day.
13. Penalty charges shall be added if payments are in default.
14. Failure to receive a tax notice does not exempt the property owner from penalty and late payment charges as outlined in sections 8 and 9 above.
15. If any section, portion or Schedule of this by-law is found by a court of competent jurisdiction to be invalid, it is the intent of the Council that all remaining sections, portions and Schedules of this by-law continue in force and effect.
16. Schedules 'A', 'B', and 'C' attached hereto shall be and form a part of this by-law.
17. This By-law comes into force and effect upon passage.

Read and passed in open session on March 7, 2022.



**Mayor
Tom Bain**



**Clerk
Kristen Newman**

**SCHEDULE A TO BY-LAW 23-2022
MUNICIPALITY OF LAKESHORE
2022 FINAL BUDGET SUMMARY**

	Description	Total 2022 Budget
1	Taxation Revenue	36,448,510
	Operating Revenue	
2	Chief Administrative Office	-
3	Digital Transformations & Cloud Services	30,590
4	Council Services	16,728
5	Committees of Council	60,000
6	Legal Services	1,000
7	Civic Affairs	46,225
8	Workforce Development	-
9	Animal Control	40,965
10	Fire	116,979
11	Police	138,500
12	ATRC Facilities & Fields	2,574,635
13	Recreation	486,405
14	Marina	628,545
15	Community Planning	79,900
16	Building	1,211,588
17	By Law	878
18	Roads & Fleet	364,310
19	Parks & Trails	57,568
20	Engineering & Infrastructure	191,000
21	Drainage	378,036
22	Facilities (non ATC) & Properties	30,467
23	Accounting & Revenue Services	1,448,240
24	Financial Planning & Analysis	-
25	Solid Waste	1,518,899
26	Corporate Accounts	7,715,076
		<u>17,136,534</u>
	Operating Expenses	
27	Chief Administrative Office	407,381
28	Digital Transformations & Cloud Services	1,055,305
29	Council Services	343,251
30	Committees of Council	48,775
31	Strategic & Legal Affairs Admin	223,116
32	Legal Services	857,333
33	Civic Affairs	662,731
34	Workforce Development	414,962
35	Animal Control	71,115
36	Fire	2,390,318
37	Police	5,088,687
38	Growth & Sustainability Admin	210,793
39	Economic Development & Mobility	193,925
40	ATRC Facilities & Fields	4,899,444
41	Recreation	1,064,639
42	Marina	709,695
43	Community Planning	830,625
44	GIS	210,058
45	Building	1,211,588
46	By Law	353,743
47	Public Service	616,822
48	Operations Admin	207,593
49	Roads & Fleet	15,142,602
50	Parks & Trails	1,896,755
51	Engineering & Infrastructure	937,769
52	Capital Projects	351,036
53	Drainage	603,253
54	Facilities (non ATC) & Properties	1,786,791
55	Crossing Guards	67,966
56	Finance Admin	224,652
57	Accounting & Revenue Services	992,324
58	Financial Planning & Analysis	364,704
59	Solid Waste	2,997,974
60	Corporate Accounts	6,147,319
		<u>53,585,044</u>
61	Surplus (Deficit)	<u>-</u>

**MUNICIPALITY OF LAKESHORE
ASSESSMENT FOR 2022 TAXATION**

Description	Assessment Class	RTC	RTQ	Assessment
Commercial	Commercial: Taxable: Farmland Awaiting Development Phase I	C	I	4,161,100
Commercial	Commercial: Payment in Lieu: Full	C	F	11,170,300
Commercial	Commercial: Payment in Lieu: General	C	G	1,622,000
Commercial	Commercial: Taxable: Full, Shared Payment in Lieu	C	H	399,000
Commercial	Commercial: Taxable: Full	C	T	145,636,000
Commercial	Commercial: Taxable: Excess Land	C	U	3,637,200
Commercial	Commercial: Taxable: Vacant Land	C	X	9,806,400
Commercial	Commercial: Payment in Lieu: Full, Vacant Land	C	Y	110,000
Exempt	Exempt	E		149,732,989
Farm	Farm: Taxable: Full	F	T	714,222,809
Parking Lot	Parking Lot: Taxable: Full	G	T	931,500
Industrial	Industrial: Taxable: Farmland Awaiting Development Phase I	I	I	843,600
Industrial	Industrial: Taxable: Full, Shared Payment in Lieu	I	H	261,000
Industrial	Industrial: Taxable: Full	I	T	48,167,700
Industrial	Industrial: Taxable: Excess Land	I	U	1,702,400
Industrial	Industrial: Taxable: Vacant Land	I	X	3,993,800
Industrial	Industrial: Taxable: Vacant Land GOV	I	J	20,500
Industrial (New Construction)	Industrial (New Construction): Taxable: Full	J	T	57,627,300
Industrial (New Construction)	Industrial (New Construction): Taxable: Excess Land	J	U	294,700
Large Industrial (New Construction)	Large Industrial (New Construction): Taxable: Full	K	T	58,187,900
Large Industrial (New Construction)	Large Industrial (New Construction): Taxable: Excess Land	K	U	1,177,100
Large Industrial	Large Industrial: Taxable: Full	L	T	59,812,600
Large Industrial	Large Industrial: Taxable: Excess Land	L	U	1,899,200
Multi-Residential	Multi-Residential: Taxable: Full	M	T	5,486,000
New Multi Residential	New Multi-Residential: Taxable: Full	N	T	698,000
Pipeline	Pipeline: Taxable: Full	P	T	54,606,000
Residential	Residential: Taxable: Farmland Awaiting Development Phase I	R	I	4,383,600
Residential	Residential: Payment in Lieu: Full	R	F	1,687,000
Residential	Residential: Payment in Lieu: General	R	G	671,600
Residential	Residential: Payment in Lieu: Full, Taxable Tenant of Province	R	P	69,000
Residential	Residential: Taxable: Full	R	T	4,633,658,469
Shopping Centre	Shopping Centre: Taxable: Full	S	T	22,224,000
Shopping Centre	Shopping Centre: Taxable: Excess Land	S	U	29,700
Managed Forests	Managed Forests: Taxable: Full	T	T	780,900
Utility Transmission & Distribution Corridors	Utility Transmission: Taxable: Full, Shared Payment in Lieu	U	H	
Railway Right-of-Way	Railway: Taxable: Full	W	T	
Commercial (New Construction)	Commercial (New Construction): Taxable: Full	X	T	61,345,442
Commercial (New Construction)	Commercial (New Construction): Taxable: Excess Land	X	U	192,500
Office Building New	Office Building New	Y	T	574,700
Shopping Centre (New Construction)	Shopping Centre (New Construction): Taxable: Full	Z	T	4,882,100
		Total		6,066,706,109
Source: MPAC				

**MUNICIPALITY OF LAKESHORE
2022 MUNICIPAL TAX RATES**

Assessment Class	RTC	RTQ	Tax Rate	BIA Tax Rate
Commercial: Taxable: Farmland Awaiting Development Phase I	C	I	0.00160020	
Commercial: Payment in Lieu: Full	C	F	0.00692580	
Commercial: Payment in Lieu: General	C	G	0.00692580	
Commercial: Taxable: Full, Shared Payment in Lieu	C	H	0.00692580	
Commercial: Taxable: Full	C	T	0.00692580	0.0025292
Commercial: Taxable: Excess Land	C	U	0.00484800	0.0017704
Commercial: Taxable: Vacant Land	C	X	0.00372840	0.0013615
Commercial: Payment in Lieu: Full, Vacant Land	C	Y	0.00372840	
Exempt	E			
Farm: Taxable: Full	F	T	0.00160020	
Parking Lot: Taxable: Full	G	T	0.00372840	0.0013615
Industrial: Taxable: Farmland Awaiting Development Phase I	I	I	0.00160020	
Industrial: Taxable: Full, Shared Payment in Lieu	I	H	0.01243320	
Industrial: Taxable: Full	I	T	0.01243320	
Industrial: Taxable: Excess Land	I	U	0.00808160	
Industrial: Taxable: Vacant Land	I	X	0.00808160	
Industrial (New Construction): Taxable: Full	J	T	0.01243320	
Industrial (New Construction): Taxable: Excess Land	J	U	0.00808160	
Large Industrial (New Construction): Taxable: Full	K	T	0.01719270	
Large Industrial (New Construction): Taxable: Excess Land	K	U	0.01117530	
Large Industrial: Taxable: Full	L	T	0.01719270	
Large Industrial: Taxable: Excess Land	L	U	0.01117530	
Multi-Residential: Taxable: Full	M	T	0.00977820	
New Multi-Residential: Taxable: Full	N	T	0.00704070	
Pipeline: Taxable: Full	P	T	0.00834000	
Residential: Taxable: Farmland Awaiting Development Phase I	R	I	0.00160020	
Residential: Payment in Lieu: Full	R	F	0.00640060	
Residential: Payment in Lieu: General	R	G	0.00640060	
Residential: Payment in Lieu: Full, Taxable Tenant of Province	R	P	0.00640060	
Residential: Taxable: Full	R	T	0.00640060	
Shopping Centre: Taxable: Full	S	T	0.00692580	0.0025292
Shopping Centre: Taxable: Excess Land	S	U	0.00484800	
Managed Forests: Taxable: Full	T	T	0.00160020	
Utility Transmission: Taxable: Full, Shared Payment in Lieu	U	H		
Railway: Taxable: Full	W	T	0.00692580	
Commercial (New Construction): Taxable: Full	X	T	0.00692580	0.0025292
Commercial (New Construction): Taxable: Excess Land	X	U	0.00484800	
Office Building	Y	T	0.00692580	
Shopping Centre (New Construction): Taxable: Full	Z	T	0.00692580	0.0025292