

The Corporation of the Town of Essex

By-Law Number 2435

Being a by-law to establish tax rates and additional charges for Municipal, County and Education purposes for the year 2025

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 2435, 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 2025 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 2025-07 established tax policy and levy property taxes for the year 2025;

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 and they shall be levied to be due and payable in two installments of equal amounts on or before the 31st day of October, 2025;

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 31st day of July, 2025; and
 - b. The balance of the fifty percent (50%) shall become due and payable on the 31st day of October, 2025; 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, 2025 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, 2025, 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 April 22, 2025.

Mayor

Clerk

**Schedule "A" to By-Law Number 2435
Town of Essex
2025 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 ¹	Total Town of Essex Municipal Tax Rate	County and Library Board Tax Rate	Education Tax Rate	Total Tax Rate Ward 1	Total Tax Rate Ward 4
Wards 1 and 4									-
Residential (RT)	0.009059	0.000945	0.001283	-	0.011287	0.005600	0.001530	0.018417	0.018417
Multi-Residential (MT)	0.009965	0.001040	0.001411	-	0.012416	0.006160	0.001530	0.020106	0.020106
New Multi-Residential (NT)	0.009965	0.001040	0.001411	-	0.012416	0.006160	0.001530	0.020106	0.020106
Farmland (FT)	0.002265	0.000236	-	-	0.002501	0.001400	0.000383	0.004284	0.004284
Farmland Awaiting Development (R1)	0.002265	0.000236	-	-	0.002501	0.001400	0.000383	0.004284	0.004284
Commercial- Taxable (CH)	0.009802	0.001023	0.001388	0.001873	0.014086	0.006059	0.012500	0.032645	0.030772
Commercial - Occupied (CT)	0.009802	0.001023	0.001388	0.001873	0.014086	0.006059	0.008800	0.028945	0.027072
Commercial - Excess Land (CU)	0.009802	0.001023	-	0.001309	0.012134	0.006059	0.008800	0.026993	0.025684
Commercial - Vacant Land (CX)	0.005277	0.000550	-	0.000979	0.006806	0.003262	0.006335	0.016403	0.015424
Commercial - Small Scale on Farm (C0) Subclass 2	0.009802	0.001023	-	-	0.010825	0.006059	0.002200	0.019084	0.019084
Commercial - Small Scale on Farm (C7) Subclass 1	0.009802	0.001023	-	-	0.010825	0.006059	0.002200	0.019084	0.019084
Shopping Centre (ST)	0.009802	0.001023	0.001388	0.001873	0.014086	0.006059	0.008721	0.028866	0.026993
Shopping Centre - Excess Land (SU)	0.009802	0.001023	-	0.001309	0.012134	0.006059	0.008721	0.026914	0.025605
Parking Lot (GT)	0.005277	0.000550	-	0.000979	0.006806	0.003262	0.006335	0.016403	0.015424
Office Building (DT)	0.009802	0.001023	0.001388	0.001873	0.014086	0.006059	0.008800	0.028945	0.027072
Industrial - Taxable (IH)	0.017597	0.001836	-	0.001873	0.021306	0.010878	0.012500	0.044684	0.042811
Industrial - Occupied (IT)	0.017597	0.001836	-	0.001873	0.021306	0.010878	0.008800	0.040984	0.039111
Industrial - Excess Land (IU)	0.017597	0.001836	-	0.001309	0.020742	0.010878	0.008800	0.040420	0.039111
Industrial - Vacant Land (IX)	0.017597	0.001836	-	0.000979	0.020412	0.010878	0.008800	0.040090	0.039111
Industrial - Small Scale on Farm Subclass 2 (I0)	0.017597	0.001836	-	-	0.019433	0.010878	0.002200	0.032511	0.032511
Industrial - Small Scale on Farm Subclass 1 (I7)	0.017597	0.001836	-	-	0.019433	0.010878	0.002200	0.032511	0.032511
Large Industrial (LT)	0.024333	0.002538	-	-	0.026871	0.015042	0.008800	0.050713	0.050713
Pipeline (PT)	0.011804	0.001231	-	-	0.013035	0.007297	0.008800	0.029132	0.029132
Managed Forest (TT)	0.002265	0.000236	-	-	0.002501	0.001400	0.000383	0.004284	0.004284
Wards 1 and 4 Payments in Lieu									-
Landfill (HF)	0.009486	0.000990			0.010476	0.005864	0.011226	0.027566	0.027566
Commercial Payment in Lieu (CF)	0.009802	0.001023	0.001388	0.001873	0.014086	0.006059	0.012500	0.032645	0.030772
Commercial Payment in Lieu General (CG)	0.009802	0.001023	0.001388	0.001873	0.014086	0.006059	0.000000	0.020145	0.018272
Residential Payment in Lieu Full (RF)	0.009059	0.000945	0.001283		0.011287	0.005600	0.001530	0.018417	0.018417
Residential Payment in Lieu, General (RG)	0.009059	0.000945	0.001283		0.011287	0.005600	0.000000	0.016887	0.016887
Residential Payment in Lieu, Full Taxable, tenant of province (RP)	0.009059	0.000945	0.001283		0.011287	0.005600	0.001530	0.018417	0.018417

1 - BIA Tax Rate only applies to Ward 1 - Maximum BIA limit \$6,300.00 per property tax roll

2. Certain properties in Ward 2 and 3 will be charged Urban Rate if they have access to storm sewers. See Appendix A for properties

Schedule "A" to By-Law Number 2435

Town of Essex

2025 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	Total Town of Essex Municipal Tax Rate	County and Library Board Tax Rate	Education Tax Rate	Total Tax Rate ²
Wards 2 and 3							
Residential (RT)	0.009059	0.000297	0.001283	0.010639	0.005600	0.001530	0.017769
Multi-Residential (MT)	0.009965	0.000327	0.001411	0.011703	0.006160	0.001530	0.019393
New Multi-Residential (NT)	0.009965	0.000327	0.001411	0.011703	0.006160	0.001530	0.019393
Farmland (FT)	0.002265	0.000074	-	0.002339	0.001400	0.000383	0.004122
Farmland Awaiting Development (R1)	0.002265	0.000074	-	0.002339	0.001400	0.000383	0.004122
Commercial- Taxable (CH)	0.009802	0.000321	0.001388	0.011511	0.006059	0.012500	0.030070
Commercial - Occupied (CT)	0.009802	0.000321	0.001388	0.011511	0.006059	0.008800	0.026370
Commercial - Excess Land (CU)	0.009802	0.000321	-	0.010123	0.006059	0.008800	0.024982
Commercial - Vacant Land (CX)	0.005277	0.000173	-	0.005450	0.003262	0.006335	0.015047
Commercial - Small Scale on Farm (C0) Subclass 2	0.009802	0.000321	-	0.010123	0.006059	0.002200	0.018382
Commercial - Small Scale on Farm (C7) Subclass 1	0.009802	0.000321	-	0.010123	0.006059	0.002200	0.018382
Shopping Centre (ST)	0.009802	0.000321	0.001388	0.011511	0.006059	0.008721	0.026291
Shopping Centre - Excess Land (SU)	0.009802	0.000321	-	0.010123	0.006059	0.008721	0.024903
Parking Lot (GT)	0.005277	0.000173	-	0.005450	0.003262	0.006335	0.015047
Office Building (DT)	0.009802	0.000321	0.001388	0.011511	0.006059	0.008800	0.026370
Industrial - Taxable (IH)	0.017597	0.000577	-	0.018174	0.010878	0.012500	0.041552
Industrial - Occupied (IT)	0.017597	0.000577	-	0.018174	0.010878	0.008800	0.037852
Industrial - Excess Land (IU)	0.017597	0.000577	-	0.018174	0.010878	0.008800	0.037852
Industrial - Vacant Land (IX)	0.017597	0.000577	-	0.018174	0.010878	0.008800	0.037852
Industrial - Small Scale on Farm Subclass 2 (I0)	0.017597	0.000577	-	0.018174	0.010878	0.002200	0.031252
Industrial - Small Scale on Farm Subclass 1 (I7)	0.017597	0.000577	-	0.018174	0.010878	0.002200	0.031252
Large Industrial (LT)	0.024333	0.000798	-	0.025131	0.015042	0.008800	0.048973
Pipeline (PT)	0.011804	0.000387	-	0.012191	0.007297	0.008800	0.028288
Managed Forest (TT)	0.002265	0.000074	-	0.002339	0.001400	0.000383	0.004122
Wards 2 and 3 Payments in Lieu							
Landfill (HF)	0.009486	0.000311	-	0.009797	0.005864	0.011226	0.026887
Commercial Payment in Lieu (CF)	0.009802	0.000321	0.001388	0.011511	0.006059	0.012500	0.030070
Commercial Payment in Lieu General (CG)	0.009802	0.000321	0.001388	0.011511	0.006059	0.000000	0.017570
Residential Payment in Lieu Full (RF)	0.009059	0.000297	0.001283	0.010639	0.005600	0.001530	0.017769
Residential Payment in Lieu, General (RG)	0.009059	0.000297	0.001283	0.010639	0.005600	0.000000	0.016239
Residential Payment in Lieu, Full Taxable, tenant of province (RP)	0.009059	0.000297	0.001283	0.010639	0.005600	0.001530	0.017769

1 - BIA Tax Rate only applies to Ward 1 - Maximum BIA limit \$6,300.00 per property tax roll

2. Certain properties in Ward 2 and 3 will be charged Urban Rate if they have access to storm sewers. See Appendix A for properties

Appendix A to By-Law Number 2435
Town of Essex
Ward 2 and 3 properties connected to the storm system

Roll Number	Municipal Address
3754 700 000 03251	20 PEREIRA DR
3754 700 000 03252	21 PEREIRA DR
3754 700 000 03253	25 PEREIRA DR
3754 700 000 03254	29 PEREIRA DR
3754 700 000 03255	33 PEREIRA DR
3754 700 000 03256	37 PEREIRA DR
3754 700 000 03257	41 PEREIRA DR
3754 700 000 03258	45 PEREIRA DR
3754 700 000 03259	49 PEREIRA DR
3754 700 000 03260	53 PEREIRA DR
3754 700 000 03261	61 PEREIRA DR
3754 700 000 03262	69 PEREIRA DR
3754 700 000 03263	77 PEREIRA DR
3754 700 000 03264	85 PEREIRA DR
3754 700 000 03265	93 PEREIRA DR
3754 700 000 03266	101 PEREIRA DR
3754 700 000 03267	20 MANUEL CRT
3754 700 000 03268	24 MANUEL CRT
3754 700 000 03269	28 MANUEL CRT
3754 700 000 03270	32 MANUEL CRT
3754 700 000 03271	36 MANUEL CRT
3754 700 000 03272	40 MANUEL CRT
3754 700 000 03273	37 MANUEL CRT
3754 700 000 03274	33 MANUEL CRT
3754 700 000 03275	29 MANUEL CRT
3754 700 000 03276	25 MANUEL CRT
3754 700 000 03277	26 MANUEL CRT
3754 700 000 03700	2545 COUNTY RD 20
3754 700 000 03800	2547 COUNTY ROAD 20
3754 730 000 00701	2548 COUNTY RD 20
3754 730 000 00900	0 COUNTY RD 20
3754 730 000 00902	2544 COUNTY RD 20
3754 730 000 06002	2131 ROSEBOROUGH RD
3754 730 000 06007	ROSEBOROUGH
3754 730 000 06008	ROSEBOROUGH
3754 730 000 06020	2151 ROSEBOROUGH RD