

The Corporation of the Town of Essex

By-Law Number 2024

**Being a by-law to Amend By-law 2010 Being
a by-law to establish tax rates and
additional charges for Municipal, County
and Education purposes for the year 2021**

Whereas on April 19, 2021, the Council of The Corporation of the Town of Essex did pass By-Law 2010 being a by-law to establish tax rates and additional charges for Municipal, County and Education purposes for the year 2021;

And Whereas on or about May 12, 2021 the Corporation of the Town of Essex did receive notification from the County of Essex that the decision was made to use prior year Business Education Tax Rates on Business Payment in Lieu (PIL) property classes rather than the reduced rate of .8888, and that Schedule "A" to By-law 2010 requires amendment to reference these revised tax rates;

And now therefore the Council of The Corporation of the Town of Essex hereby enacts as follows:

1. That Schedule "A" to By-law 2010 be deleted in its entirety and replaced by Schedule "A" attached hereto with such rates referenced therein to be applied on the ratable assessment in the municipality for general municipal purposes, county purposes and education purposes.
2. That this bylaw shall come into force and take effect on the date of its passing thereof by Council.

Read a first, a second time and a third time and finally passed on June 21, 2021.

Mayor

Clerk

Schedule "A" to By-Law Number 2024

Town of Essex

2021 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
Ward 1								
Residential (RT)	0.007871	0.000792	0.000769	-	0.009432	0.004894	0.001530	0.015856
Multi-Residential (MT)	0.013707	0.001380	0.001340	-	0.016427	0.008524	0.001530	0.026481
Farmland (FT)	0.001968	0.000198	-	-	0.002166	0.001224	0.000383	0.003772
Farmland Awaiting Development (R1)	0.001968	0.000198	-	-	0.002166	0.001224	0.000383	0.003772
Commercial - Occupied (CT)	0.008516	0.000858	0.000832	0.001709	0.011916	0.005296	0.008800	0.026012
Commercial - Excess Land (CU)	0.005961	0.000601	-	0.001196	0.007758	0.003707	0.008800	0.020266
Commercial - Vacant Land (CX)	0.004585	0.000461	-	0.000898	0.005944	0.002851	0.006335	0.015129
Commercial - Small Scale on Farm (C7)	0.008516	0.000858	-	-	0.009374	0.005296	0.002200	0.016870
Commercial - New Construction (XT)	0.008516	0.000858	0.000832	0.001709	0.011916	0.005296	0.008800	0.026012
Commercial - New Construction - Excess Land (XU)	0.005961	0.000601	-	0.001196	0.007758	0.003707	0.008800	0.020266
Commercial - New Construction - Small Scale on Farm (X7)	0.008516	0.000858	-	-	0.009374	0.005296	0.002200	0.016870
Shopping Centre (ST)	0.008516	0.000858	0.000832	0.001709	0.011916	0.005296	-	0.017212
Shopping Centre - Excess Land (SU)	0.005961	0.000601	-	0.001196	0.007758	0.003707	-	0.011466
Parking Lot (GT)	0.004585	0.000461	-	0.000898	0.005944	0.002851	0.006335	0.015129
Office Building (DT)	0.008516	0.000858	0.000832	0.001709	0.011916	0.005296	0.008800	0.026012
Industrial - Occupied (IT)	0.015289	0.001539	-	0.001709	0.018537	0.009507	0.008800	0.036844
Industrial - Excess Land (IU)	0.009938	0.001000	-	0.001196	0.012134	0.006180	0.008800	0.027113
Industrial - Vacant Land (IX)	0.009938	0.001000	-	0.000898	0.011836	0.006180	0.008800	0.026815
Industrial - Small Scale on Farm (I7)	0.015289	0.001539	-	-	0.016828	0.009507	0.002200	0.028535
Industrial - New Construction (JT)	0.015289	0.001539	-	0.001709	0.018537	0.009507	0.008800	0.036844
Industrial - New Construction - Excess Land (JU)	0.009938	0.001000	-	0.001196	0.012134	0.006180	0.008800	0.027113
Industrial - New Construction - Small Scale on Farm (J7)	0.015289	0.001539	-	-	0.016828	0.009507	0.002200	0.028535
Large Industrial (LT)	0.021141	0.002129	-	-	0.023270	0.013147	0.008800	0.045217
Large Industrial - New Construction (KT)	0.021141	0.002129	-	-	0.023270	0.013147	0.008800	0.045217
Pipeline (PT)	0.010255	0.001033	-	-	0.011288	0.006377	0.008800	0.026466
Managed Forest (TT)	0.001968	0.000198	-	-	0.002166	0.001224	0.000383	0.003772
Landfill (HF)	0.008241	0.000830	-	-	0.009071	0.005125	0.011226	0.025422
*Note: Education for eligible Retained PIL's (CF, CH & IH) will use 2020 education rates (0.0125) per Ministry of Finance								

Schedule "A" to By-Law Number 2024

Town of Essex

2021 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
Wards 2 and 3								
Residential (RT)	0.007871	0.000223	0.000769	-	0.008863	0.004894	0.001530	0.015287
Multi-Residential (MT)	0.013707	0.000387	0.001340	-	0.015434	0.008524	0.001530	0.025488
Farmland (FT)	0.001968	0.000055	-	-	0.002023	0.001224	0.000383	0.003629
Farmland Awaiting Development (R1)	0.001968	0.000055	-	-	0.002023	0.001224	0.000383	0.003629
Commercial - Occupied (CT)	0.008516	0.000241	0.000832	-	0.009590	0.005296	0.008800	0.023686
Commercial - Excess Land (CU)	0.005961	0.000169	-	-	0.006130	0.003707	0.008800	0.018638
Commercial - Vacant Land (CX)	0.004585	0.000129	-	-	0.004714	0.002851	0.006335	0.013899
Commercial - Small Scale on Farm (C7)	0.008516	0.000241	-	-	0.008757	0.005296	0.002200	0.016253
Commercial - New Construction (XT)	0.008516	0.000241	0.000832	-	0.009590	0.005296	0.008800	0.023686
Commercial - New Construction - Excess Land (XU)	0.005961	0.000169	-	-	0.006130	0.003707	0.008800	0.018638
Commercial - New Construction - Small Scale on Farm (X7)	0.008516	0.000241	-	-	0.008757	0.005296	0.002200	0.016253
Shopping Centre (ST)	0.008516	0.000241	0.000832	-	0.009590	0.005296	-	0.014886
Shopping Centre - Excess Land (SU)	0.005961	0.000169	-	-	0.006130	0.003707	-	0.009838
Parking Lot (GT)	0.004585	0.000129	-	-	0.004714	0.002851	0.006335	0.013899
Office Building (DT)	0.008516	0.000241	0.000832	-	0.009590	0.005296	0.008800	0.023686
Industrial - Occupied (IT)	0.015289	0.000432	-	-	0.015721	0.009507	0.008800	0.034028
Industrial - Excess Land (IU)	0.009938	0.000281	-	-	0.010219	0.006180	0.008800	0.025198
Industrial - Vacant Land (IX)	0.009938	0.000281	-	-	0.010219	0.006180	0.008800	0.025198
Industrial - Small Scale on Farm (I7)	0.015289	0.000432	-	-	0.015721	0.009507	0.002200	0.027428
Industrial - New Construction (JT)	0.015289	0.000432	-	-	0.015721	0.009507	0.008800	0.034028
Industrial - New Construction - Excess Land (JU)	0.009938	0.000281	-	-	0.010219	0.006180	0.008800	0.025198
Industrial - New Construction - Small Scale on Farm (J7)	0.015289	0.000432	-	-	0.015721	0.009507	0.002200	0.027428
Large Industrial (LT)	0.021141	0.000598	-	-	0.021739	0.013147	0.008800	0.043686
Large Industrial - New Construction (KT)	0.021141	0.000598	-	-	0.021739	0.013147	0.008800	0.043686
Pipeline (PT)	0.010255	0.000290	-	-	0.010545	0.006377	0.008800	0.025723
Managed Forest (TT)	0.001968	0.000055	-	-	0.002023	0.001224	0.000383	0.003629
Landfill (HF)	0.008241	0.000233	-	-	0.008474	0.005125	0.011226	0.024825
*Note: Education for eligible Retained PIL's (CF, CH & IH) will use 2020 education rates (0.0125) per Ministry of Finance								

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Ward 4								
Residential (RT)	0.007871	0.000792	0.000769	-	0.009432	0.004894	0.001530	0.015856
Multi-Residential (MT)	0.013707	0.001380	0.001340	-	0.016427	0.008524	0.001530	0.026481
Farmland (FT)	0.001968	0.000198	-	-	0.002166	0.001224	0.000383	0.003772
Farmland Awaiting Development (R1)	0.001968	0.000198	-	-	0.002166	0.001224	0.000383	0.003772
Commercial - Occupied (CT)	0.008516	0.000858	0.000832	-	0.010207	0.005296	0.008800	0.024303
Commercial - Excess Land (CU)	0.005961	0.000601	-	-	0.006562	0.003707	0.008800	0.019070
Commercial - Vacant Land (CX)	0.004585	0.000461	-	-	0.005046	0.002851	0.006335	0.014231
Commercial - Small Scale on Farm (C7)	0.008516	0.000858	-	-	0.009374	0.005296	0.002200	0.016870
Commercial - New Construction (XT)	0.008516	0.000858	0.000832	-	0.010207	0.005296	0.008800	0.024303
Commercial - New Construction - Excess Land (XU)	0.005961	0.000601	-	-	0.006562	0.003707	0.008800	0.019070
Commercial - New Construction - Small Scale on Farm (X7)	0.008516	0.000858	-	-	0.009374	0.005296	0.002200	0.016870
Shopping Centre (ST)	0.008516	0.000858	0.000832	-	0.010207	0.005296	-	0.015503
Shopping Centre - Excess Land (SU)	0.005961	0.000601	-	-	0.006562	0.003707	-	0.010270
Parking Lot (GT)	0.004585	0.000461	-	-	0.005046	0.002851	0.006335	0.014231
Office Building (DT)	0.008516	0.000858	0.000832	-	0.010207	0.005296	0.008800	0.024303
Industrial - Occupied (IT)	0.015289	0.001539	-	-	0.016828	0.009507	0.008800	0.035135
Industrial - Excess Land (IU)	0.009938	0.001000	-	-	0.010938	0.006180	0.008800	0.025917
Industrial - Vacant Land (IX)	0.009938	0.001000	-	-	0.010938	0.006180	0.008800	0.025917
Industrial - Small Scale on Farm (I7)	0.015289	0.001539	-	-	0.016828	0.009507	0.002200	0.028535
Industrial - New Construction (JT)	0.015289	0.001539	-	-	0.016828	0.009507	0.008800	0.035135
Industrial - New Construction - Excess Land (JU)	0.009938	0.001000	-	-	0.010938	0.006180	0.008800	0.025917
Industrial - New Construction - Small Scale on Farm (J7)	0.015289	0.001539	-	-	0.016828	0.009507	0.002200	0.028535
Large Industrial (LT)	0.021141	0.002129	-	-	0.023270	0.013147	0.008800	0.045217
Large Industrial - New Construction (KT)	0.021141	0.002129	-	-	0.023270	0.013147	0.008800	0.045217
Pipeline (PT)	0.010255	0.001033	-	-	0.011288	0.006377	0.008800	0.026466
Managed Forest (TT)	0.001968	0.000198	-	-	0.002166	0.001224	0.000383	0.003772
Landfill (HF)	0.008241	0.000830	-	-	0.009071	0.005125	0.011226	0.025422

***Note: Education for eligible Retained PIL's (CF, CH & IH) will use 2020 education rates (0.0125) per Ministry of Finance**