

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