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Date: May 5, 2020
To: Mayor and Council
Author: Vicky Sawatzky, Tax Collector
RE: 2020 Final Tax Levy By-Law
Report No.: FS-2020-08

AIM

For Council to authorize a by-law to establish the rates for the levy and collection of property taxes for the year 2020.

BACKGROUND

In accordance with Section 312 (2) of *Municipal Act, 2001*, each year council must authorize a by-law to establish rates for the levy and collection of property taxes.

The Town of Kingsville is also responsible for levying and collecting property taxes on behalf of the County of Essex and the Ministry of Education.

DISCUSSION

The total tax rate for each property tax class is comprised of three separate components:

1. Local rate
2. County rate
3. Education rate

The Local tax rates are based on the following factors:

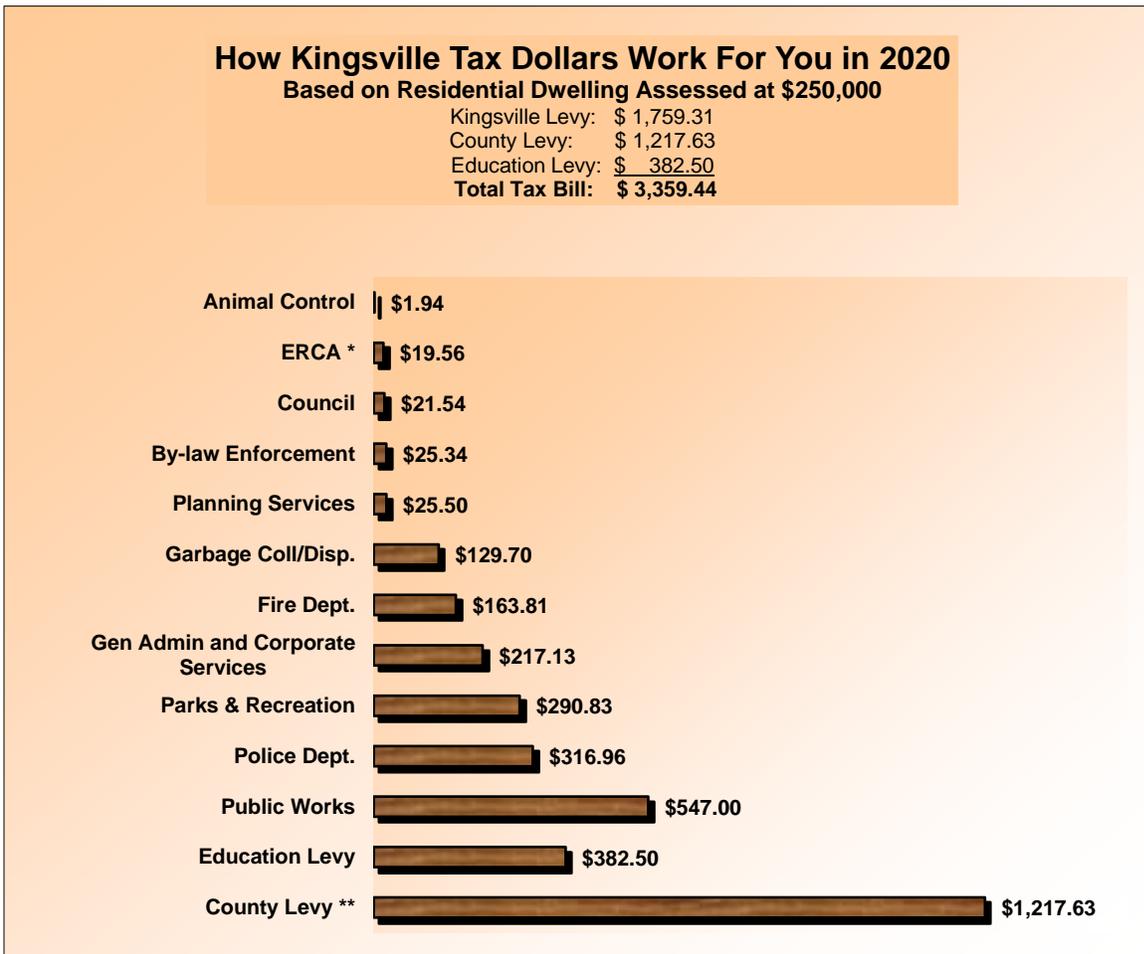
- the amount to be levied, as per the approved municipal budget
- the assessment roll for the tax year, as provided by MPAC
- the tax class ratios, as established by the County of Essex

The Town of Kingsville approved its 2020 municipal budget on January 29, 2020.

The County tax rates are established annually by County Council. For 2020, these rates are provided in County of Essex By-law 2020-05.

The Education tax rates are provided each year by the Ministry of Education.

On a combined basis, the Local, County, and Education tax rates have increased by 0.4% over 2019. For the average residential dwelling, assessed at \$250,000, this amounts to an increase of \$14.97. A breakdown of the allocation of tax dollars is noted below.



LINK TO STRATEGIC PLAN

Effectively manage corporate resources and maximize performance in day-to-day operations.

FINANCIAL CONSIDERATIONS

Based on the current year assessment roll as provided by MPAC, the local tax rates proposed in By-law 51-2020 will raise \$18,486,502 as approved in the 2020 municipal budget.

Since Council's approval of the 2020 Municipal Budget on January 29, 2020, the local, national and world economies have been shaken by the outbreak of COVID-19. This pandemic will also have a pervasive effect on 2020 municipal operations. As most municipal services are essential, the municipal management team has been challenged to find new and creative ways to effectively deliver its services in a manner that is safe for both staff and the public. While the municipality will realize some savings through reduced parks and recreational operations, there will also be a significant amount of lost revenue from facility rentals and the waiver of penalties and interest on property tax payments. As the situation is evolving daily, it is difficult to quantify the exact financial impact of COVID-19 at this point in time, however, Council should be assured that the management team is committed to responding to these challenges within the funding provided in the previously adopted municipal budget.

CONSULTATIONS

The assessment values and tax classes for all properties are provided by Municipal Property Assessment Corporation.

RECOMMENDATION

Council authorize By-law 51-2020 for the establishment of rates for the levy and collection of property taxes in the Town of Kingsville for the year 2020.

Vicky Sawatzky _____

Vicky Sawatzky, BBA
Tax Collector

Ryan McLeod _____

Ryan McLeod, CPA, CA
Director of Financial Services