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**Date:** March 22, 2021  
**To:** Mayor and Council  
**Author:** Vicky Sawatzky, Tax Collector  
**RE:** 2021 Final Tax Levy By-Law  
**Report No.:** FS-2021-08

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## **AIM**

For Council to authorize a by-law to establish the rates for the levy and collection of property taxes for the year 2021.

## **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:

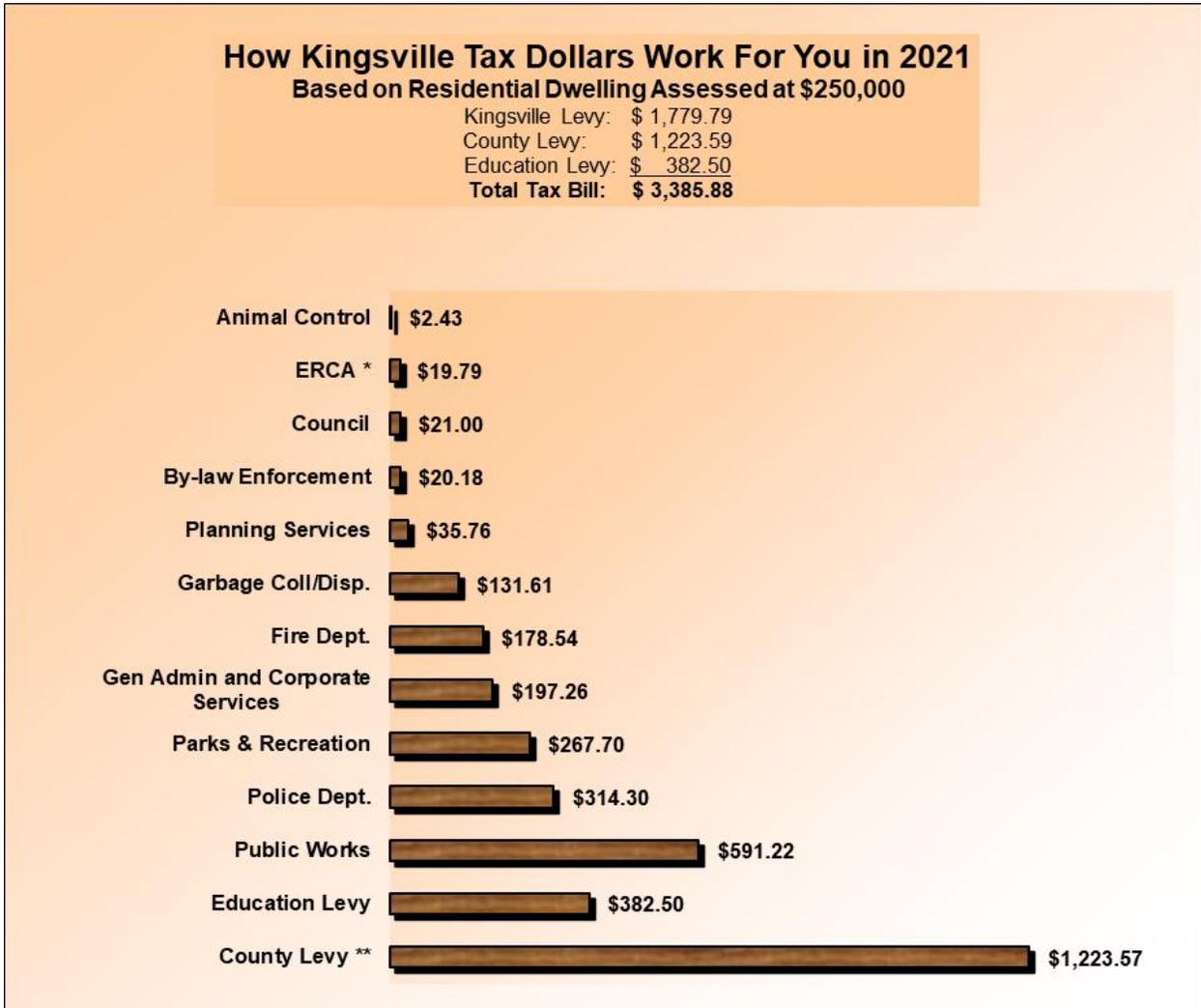
- the amount to be levied, as per the approved municipal budget
- the assessment roll for the tax year, as provided by MPAC
- the tax class ratios, as established by the County of Essex

The Town of Kingsville approved its 2021 municipal budget on January 27, 2021.

The County tax rates are established annually by County Council. For 2021, these are rates are provided in County of Essex By-law 2021-06.

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

On a combined basis, the Local, County, and Education tax rates have increased by 0.8% over 2021. For the average residential dwelling, assessed at \$250,000, this amounts to an increase of \$26.43. 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 23-2021 will raise \$19,150,737 as approved in the 2021 municipal budget.

### CONSULTATIONS

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

## **RECOMMENDATION**

Council authorize By-law 23-2021 for the establishment of rates for the levy and collection of property taxes in the Town of Kingsville for the year 2021.

*Vicky Sawatzky*

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Vicky Sawatzky, BBA  
Tax Collector

*Ryan McLeod*

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Ryan McLeod, CPA, CA  
Director of Financial Services