

THE CORPORATION OF THE TOWN OF KINGSVILLE

BY-LAW 23-2021

Being a By-law to provide for the establishment of rates for the levy and collection of property taxes in the Town of Kingsville for the year 2021 pursuant to the provisions of the Municipal Act.

WHEREAS the Council of the Corporation of the Town of Kingsville has reviewed its estimates for the year 2021;

AND WHEREAS Section 290 (1) of the Municipal Act, 2001, S.O. 2001 c. 25, as amended, provides that the Council of a local municipality shall in each year prepare and adopt a budget including the estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS the Council of the Corporation of the Town of Kingsville has approved the 2021 Town of Kingsville estimates in accordance with Schedule "A" attached hereto;

AND WHEREAS pursuant to the Corporation of the County of Essex By-law 2021-06, the Corporation of the County of Essex passed a by-law to adopt estimates of all sums required during the year 2021 for the Corporation of the County of Essex and to establish tax rates for same against the local municipalities;

AND WHEREAS Section 312 (2) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the municipality ratable for local municipal purposes;

AND WHEREAS Section 312 (6) of the said Act requires tax rates to be established in the same proportion to tax ratios;

AND WHEREAS The Corporation of the County of Essex passed By-law 2021-06, being a by-law to establish tax ratios for 2021 for the Corporation of the County of Essex and the lower tier municipalities within the boundaries of the County of Essex, pursuant to Section 308 of the Municipal Act, 2001, S.O. 2001, c. 25 as amended;

AND WHEREAS Sections 315 and 322 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provide for the apportionment of payments in lieu of taxes and taxation of certain railway and power utility lands.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF KINGSVILLE ENACTS AS FOLLOWS:

1. That the 2021 assessment per property class as detailed in Schedule "B" attached hereto and forming part of this by-law, be adopted for purposes of calculating the tax rates for municipal purposes and for determining the levy for the Town of Kingsville.
2. That the amount to be raised by tax rates for the Town of Kingsville purposes in the amount of \$19,150,737 as set out in Schedule "A" attached hereto and forming part of this by-law be adopted.
3. That the tax rates as listed in Schedule "C" attached to this by-law be applied to the corresponding taxable assessments listed in Schedule "B" to raise sums of: \$19,150,737 for general Town purposes; \$13,165,773 for the County of Essex; and \$5,909,732 for education purposes.
4. That the levies listed in clause (3) of this by-law shall be reduced by the amount of the interim levy for 2021.
5. That the 2021 final tax demand be levied in two (2) installments which will be due and payable on **August 31, 2021** and **November 30, 2021**.

6. That amounts to be collected for local improvements, tile drains, municipal drains, water mains, sewers and miscellaneous charges shall be collected in accordance with their respective authorizing by-laws and are deemed to be imposed and due on the installment due dates listed in clause (5) of this by-law.
7. That the Treasurer and/or Tax Collector, no later than twenty one (21) days prior to the day the first installment is due, may mail or cause to be mailed to the address of the residence or place of business of each person taxed as aforesaid, a notice specifying the amount of taxes payable by such person/corporation.
8. That pursuant to Section 345 (2) of the Municipal Act, 2001, S.O. 2001, C.25, as amended, 1 ¼ per cent of the amount of taxes due and unpaid, shall be imposed as a penalty for the non-payment of taxes on the first day of default.
9. That pursuant to Section 345 (3) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, 1 ¼ per cent shall be imposed on outstanding taxes on the first day of the calendar month after payment default and each calendar month thereafter. No discount shall be allowed for pre-payment.
10. That failure to receive a tax notice does not exempt the property owner from penalty and late payment charges as outlined in clauses (8) and (9) of this by-law.
11. Council reserves the right to waive or reduce the penalty and interest calculations outlined in clauses (8) and (9), for specified periods of time, through an approved motion of Council. Any such waivers or reductions shall be applied consistently, to all property classes.
12. That taxes shall be payable to The Corporation of the Town of Kingsville and shall be paid to the Treasurer or Tax Collector, or paid at any financial institution which is authorized to accept payment under the Canadian Payments Association Regulations.
13. That the Treasurer and/or Tax Collector shall hereby be authorized to administer a pre-authorized payment plan for the Town of Kingsville and accept four (4) quarterly due date or twelve (12) monthly payments on account of taxes due.
14. This by-law shall remain in force from year to year until it is repealed and any by-law repealing this by-law shall be effective only at the end of any year.
15. In the event of conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
16. That all by-laws inconsistent with this by-law are hereby repealed.
17. This by-law shall come into force and take effect on the day of the final passing thereof

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 22ND DAY OF MARCH, 2021.

MAYOR, Nelson Santos

CLERK, Jennifer Astrologo

Consolidated Budget Summary

Taxation	2020 Budget	2021 Budget
Taxation Levy	\$ 18,486,502	\$ 19,150,737
Supplemental & Other Taxes	\$ 261,000	\$ 341,000
Total Taxation:	\$ 18,747,502	\$ 19,491,737

Operations	2020 Budget	2021 Budget
Operating Revenue:		
Council	\$ -	\$ -
General Administration	\$ 1,746,700	\$ 1,682,150
Information Technology	\$ -	\$ -
Animal Control	\$ 40,000	\$ 40,000
Fire	\$ 54,470	\$ 57,650
Police	\$ 122,853	\$ 122,698
Building	\$ 852,500	\$ 907,150
Public Works	\$ 155,010	\$ 168,680
Sanitation	\$ -	\$ -
Cemetery	\$ 77,225	\$ 82,225
Arena	\$ 282,200	\$ 282,200
Parks	\$ -	\$ 3,000
Facilities	\$ 175,578	\$ 175,431
Fantasy of Lights	\$ 12,850	\$ 8,100
Marina	\$ 88,000	\$ 77,000
Migration Fest	\$ 4,250	\$ 11,500
Recreation Programs	\$ 26,700	\$ 42,700
Communities in Bloom	\$ -	\$ -
Planning	\$ 97,700	\$ 91,500
BIA	\$ 141,650	\$ 138,400
Total:	\$ 3,877,686	\$ 3,890,384
Operating Expenditures:		
Council	\$ 229,539	\$ 230,031
General Administration	\$ 3,465,177	\$ 3,486,066
Information Technology	\$ 573,712	\$ 597,177
Animal Control	\$ 60,700	\$ 66,600
Fire	\$ 1,487,078	\$ 1,649,963
Police	\$ 3,420,407	\$ 3,484,789
Building	\$ 889,848	\$ 1,003,018
Public Works	\$ 2,745,297	\$ 2,998,678
Sanitation	\$ 1,382,119	\$ 1,441,343
Cemetery	\$ 121,629	\$ 126,960
Arena	\$ 1,111,741	\$ 1,116,288
Parks	\$ 851,940	\$ 828,522
Facilities	\$ 303,620	\$ 342,520
Fantasy of Lights	\$ 35,450	\$ 37,700
Marina	\$ 108,976	\$ 99,399
Migration Fest	\$ 26,100	\$ 33,000
Recreation Programs	\$ 265,737	\$ 365,283
Communities in Bloom	\$ 8,410	\$ 4,800
Planning	\$ 364,393	\$ 458,146
BIA	\$ 150,731	\$ 145,007
Total:	\$ 17,602,603	\$ 18,515,287
Transfer to (from) Operating Reserves:	\$ 34,571	\$ (127,099)
Operating Surplus/(Deficit):	\$ (13,759,488)	\$ (14,497,804)

Capital	2020 Budget	2021 Budget
Capital Revenue:	\$ 14,893,814	\$ 17,529,740
Capital Expenditures:		
Council	\$ -	\$ -
General Administration	\$ 95,000	\$ 160,000
Information Technology	\$ 712,550	\$ 148,200
Animal Control	\$ -	\$ -
Fire	\$ 763,000	\$ 1,163,000
Police	\$ -	\$ -
Building	\$ -	\$ 25,000
Public Works	\$ 12,916,500	\$ 15,239,000
Sanitation	\$ -	\$ -
Cemetery	\$ -	\$ -
Arena	\$ 310,000	\$ 205,000
Parks	\$ 1,160,500	\$ 1,843,364
Facilities	\$ 227,000	\$ 7,500
Fantasy of Lights	\$ -	\$ -
Marina	\$ 75,000	\$ 20,000
Migration Fest	\$ -	\$ -
Recreation Programs	\$ -	\$ -
Communities in Bloom	\$ -	\$ -
Planning	\$ 5,000	\$ 50,000
BIA	\$ -	\$ -
Total:	\$ 16,264,550	\$ 18,861,064
Transfer to Capital Reserves	\$ 2,695,000	\$ 2,745,000
Repayment of Long-Term Debt	\$ 922,278	\$ 917,609
Capital Surplus/(Deficit)	\$ (4,988,014)	\$ (4,993,933)

Net Surplus/(Deficit)	\$ -	\$ -
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2021 Assessment Totals
(including Payment in Lieu Assessment)

Taxable Assessment

Realty Tax Class	Realty Tax Qualifier	RTC/RTQ	Current Value Assessment (CVA)
Commercial	Full	CT	121,213,758
Commercial	Excess Land	CU	1,840,200
Commercial	Vacant Land	CX	1,285,600
Farm	Full	FT	665,662,266
Parking Lot	Full	GT	71,000
Industrial	Full	IT	16,551,100
Industrial	Excess Land	IU	651,000
Industrial	Vacant Land	IX	2,755,800
Industrial New	Small Scale On-Farm Business	J7	51,000
Industrial New	Full	JT	16,481,700
Industrial New	Excess Land	JU	15,200
Large Industrial New	Full	KT	6,885,000
Large Industrial New	Excess Land	KU	71,600
Large Industrial	Full	LT	5,301,800
M - Multi-Residential	Full	MT	24,054,800
Pipeline	Full	PT	25,205,000
Residential	Farmland 1	R1	1,622,600
Residential	Full	RT	2,139,103,176
Shopping Centre	Full	ST	1,784,500
Managed Forest	Full	TT	653,800
Commercial New	Small Scale On-Farm Business	X7	31,200
Commercial New	Full	XT	44,073,700
Commercial New	Excess Land	XU	235,700
Shopping Centre New	Full	ZT	8,411,500
Shopping Centre New	Excess Land	ZU	127,600
		Total:	3,084,140,600

Payment in Lieu Assessment

Realty Tax Class	Realty Tax Qualifier	RTC/RTQ	Current Value Assessment (CVA)
Commercial	Full	CF	11,690,100
Commercial	General	CG	1,618,000
Commercial	Full, Shared PIL	CH	84,000
Farm	Full, Taxable Tenant of Province	FP	0
Industrial	Full, Shared PIL	IH	329,900
Industrial	Vacant Land, Shared PIL	IJ	51,000
Industrial	Excess Land, Shared PIL	IK	33,600
Residential	General	RG	24,300
Residential	Full, Shared PIL	RH	94,000
Residential	Full, Taxable Tenant of Province	RP	23,000
		Total:	13,947,900

Exempt Assessment

Realty Tax Class	Realty Tax Qualifier	RTC/RTQ	Current Value Assessment (CVA)
Exempt	Exempt	E	71,121,300
		Total:	71,121,300
		Total:	3,169,209,800

2021 Tax Rates

Tax Property Class	Class	Local	County	Education	Total
Residential & Farm	RT	0.00711917	0.00489430	0.00153000	0.01354347
Farmland	FT / R1	0.00177979	0.00122357	0.00038250	0.00338587
Commercial Occupied	CT / XT	0.00770326	0.00529585	0.00880000	0.02179911
Commercial Excess Land	CU / XU	0.00539228	0.00370709	0.00880000	0.01789938
Commercial Vacant Land	CX	0.00414692	0.00285093	0.00633473	0.01333258
Commercial On-Farm Business	C7 / X7	0.00770326	0.00529585	0.00220000	0.01519911
Parking Lot	GT	0.00414692	0.00285093	0.00633473	0.01333258
Multi-Residential	MT	0.01239840	0.00852367	0.00153000	0.02245206
Pipelines	PT	0.00927628	0.00637727	0.00880000	0.02445356
Industrial Occupied	IT / JT	0.01382900	0.00950718	0.00880000	0.03213617
Industrial Excess Land	IU / JU	0.00898885	0.00617966	0.00880000	0.02396851
Industrial Vacant Land	IX	0.00898885	0.00617966	0.00880000	0.02396851
Industrial On-Farm Business	J7	0.01382900	0.00950718	0.00220000	0.02553617
Large Industrial Occupied	LT / KT	0.01912281	0.01314658	0.00880000	0.04106939
Large Industrial Excess Land	LU / KU	0.01242983	0.00854527	0.00880000	0.02977510
Managed Forests	TT	0.00177979	0.00122357	0.00038250	0.00338587
Shopping Centres	ST / ZT	0.00770326	0.00529585	0.00880000	0.02179911
Shopping Centres Excess Land	SU / ZU	0.00539228	0.00370709	0.00880000	0.01789938
Exempt	Ex	0.00000000	0.00000000	0.00000000	0.00000000