



**Date:** April 24, 2023  
**To:** Mayor and Council  
**Author:** Vicky Sawatzky  
**RE:** 2023 Final Tax Levy By-Law  
**Report No.:** FS-2023-08

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## **RECOMMENDED ACTION**

1. That **By-Law 24-2023** being a by-law for the establishment of the 2023 final tax levy be taken as having been read three times and finally passed and the Mayor and Clerk **BE AUTHORIZED** to sign same.

## **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:

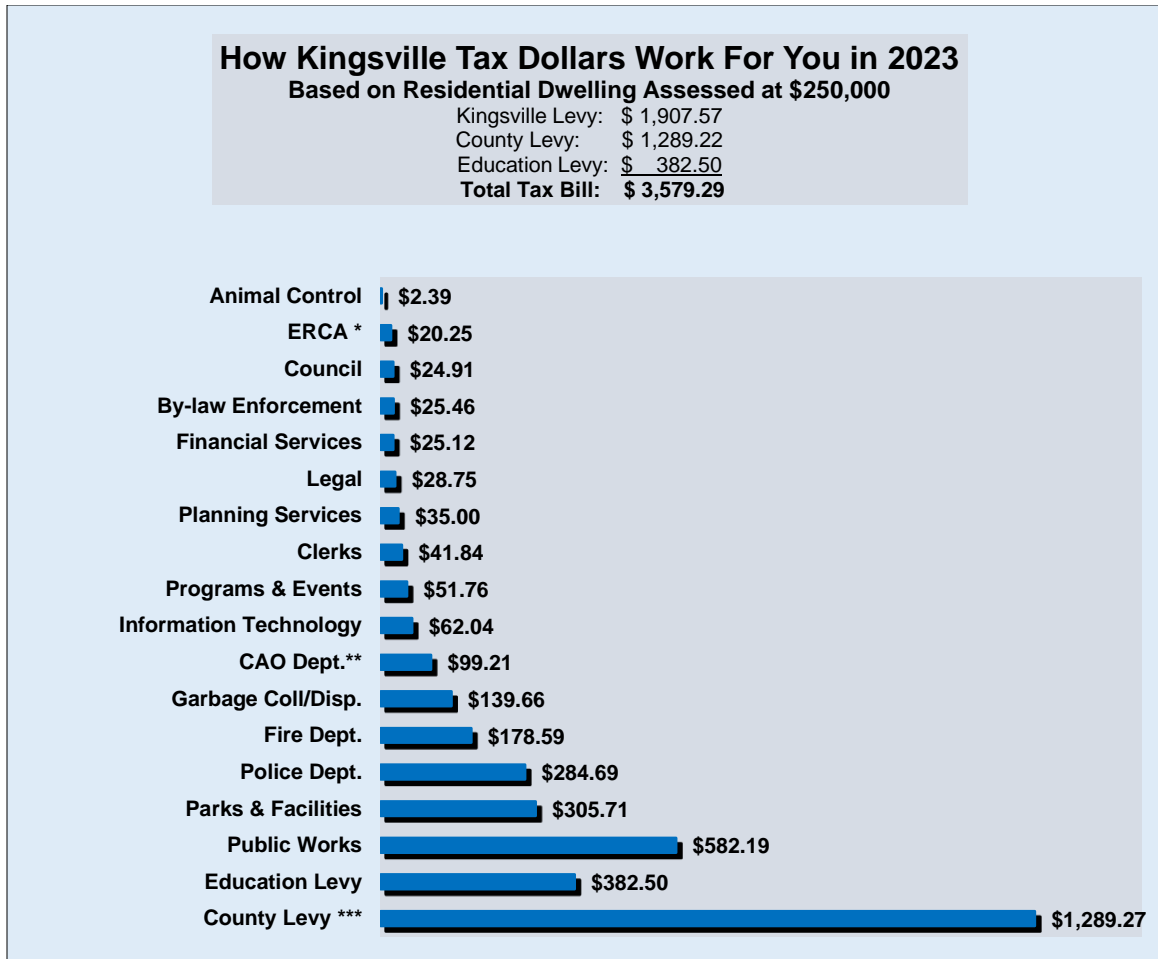
- the amount to be levied, as per the approved municipal budget
- the assessment roll for the tax year, as provided by MPAC
- the tax class ratios, as established by the County of Essex

The Town of Kingsville approved its 2023 municipal budget on January 25, 2023.

The County tax rates are established annually by County Council. For 2023, these rates are provided in County of Essex By-law 2023-04.

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 3.9% over 2023. For the average residential dwelling, assessed at \$250,000, this amounts to an increase of \$134.87. A breakdown of the allocation of tax dollars is noted below.



\* Essex Region Conservation Authority

\*\*CAO Dept. includes: CAO office, Human Resources, Economic Development & Communications

\*\*\* County levy spent on: County Roads, Libraries, Social Services, Ambulance, etc.

## FINANCIAL CONSIDERATIONS

Based on the current year assessment roll as provided by MPAC, the local tax rates proposed in By-law 24-2023 will raise \$21,789,337 as approved in the 2023 municipal budget.

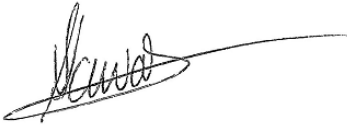
## ENVIRONMENTAL CONSIDERATIONS

There are no environmental considerations associated with this report.

## CONSULTATIONS

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

PREPARED BY:



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REVIEWED BY:



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