

THE CORPORATION OF THE TOWN OF KINGSVILLE

BY-LAW 36-2025

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 2025 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 2025;

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 2025 Town of Kingsville estimates in accordance with Schedule "A" attached hereto;

AND WHEREAS pursuant to the Corporation of the County of Essex By-law 2025-07, the Corporation of the County of Essex passed a by-law to adopt estimates of all sums required during the year 2025 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 2025-07, being a by-law to establish tax ratios for 2025 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 2025 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 \$25,459,458 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: \$25,459,458 for general Town purposes; \$16,664,914 for the County of Essex; and \$6,573,654 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 2025.
5. That the 2025 final tax demand be levied in two (2) installments which will be due and payable on **August 29, 2025** and **November 28, 2025**.

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 at 2021 Division Road North, Kingsville, ON 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
26th DAY OF MAY, 2025.**

MAYOR, Dennis Rogers

ACTING CLERK, Angela Toole

Consolidated Budget Summary

Taxation	2024 Budget	2025 Budget
Taxation Levy	\$ 23,898,364	\$ 25,459,458
Supplemental & Other Taxes	\$ 390,000	\$ 390,000
Total Taxation:	\$ 24,288,364	\$ 25,849,458

Operations	2024 Budget	2025 Budget
Operating Revenue:		
Council	\$ -	\$ -
Financial Services	\$ 1,749,000	\$ 1,901,900
CAO Dept	\$ -	\$ -
Clerks	\$ 105,200	\$ 202,700
Legal	\$ 200	\$ 200
Information Technology	\$ -	\$ -
Animal Control	\$ 40,000	\$ 18,000
Fire	\$ 158,850	\$ 223,400
Police	\$ 155,400	\$ 158,350
Building	\$ 893,350	\$ 1,105,445
By-Law	\$ -	\$ 10,000
Public Works	\$ 56,900	\$ 51,500
Engineering	\$ 137,500	\$ 137,000
Garbage Collection and Disposal	\$ -	\$ -
Cemetery	\$ 101,900	\$ 99,200
Arena	\$ 259,900	\$ 296,900
Parks	\$ 10,000	\$ 5,000
Facilities	\$ 135,845	\$ 123,000
Marina	\$ 76,000	\$ 76,000
Programs & Events	\$ 49,700	\$ 65,100
Planning	\$ 179,750	\$ 241,250
BIA	\$ 156,600	\$ 155,392
Total:	\$ 4,266,095	\$ 4,870,337

Operating Expenditures:	2024 Budget	2025 Budget
Council	\$ 295,810	\$ 318,961
Financial Services	\$ 1,595,467	\$ 1,595,693
CAO Dept	\$ 1,135,477	\$ 1,195,711
Clerks	\$ 575,388	\$ 589,051
Legal	\$ 701,897	\$ 690,291
Information Technology	\$ 753,664	\$ 865,223
Animal Control	\$ 62,300	\$ 66,550
Fire	\$ 2,153,014	\$ 2,231,740
Police	\$ 3,281,676	\$ 3,145,187
Building	\$ 1,159,025	\$ 1,375,351
By-Law	\$ 292,500	\$ 273,398
Public Works	\$ 2,885,166	\$ 3,070,110
Engineering	\$ 894,009	\$ 1,054,809
Garbage Collection and Disposal	\$ 1,707,150	\$ 1,776,976
Cemetery	\$ 167,622	\$ 168,976
Arena	\$ 1,220,878	\$ 1,303,269
Parks	\$ 1,122,862	\$ 1,266,825
Facilities	\$ 417,003	\$ 453,473
Marina	\$ 110,008	\$ 114,099
Programs & Events	\$ 723,139	\$ 729,912
Planning	\$ 545,271	\$ 818,849
BIA	\$ 161,637	\$ 164,698
Total:	\$ 21,960,961	\$ 23,269,151
Transfer to (from) Operating Reserves:	\$ (216,712)	\$ (284,797)
Operating Surplus/(Deficit):	\$ (17,478,154)	\$ (18,114,017)

Capital	2024 Budget	2025 Budget
Capital Revenue:	\$ 17,452,397	\$ 14,687,137
Capital Expenditures:		
Council	\$ -	\$ -
Financial Services	\$ -	\$ -
CAO Dept		\$ -
Clerks		\$ -
Legal		\$ -
Information Technology	\$ 104,000	\$ 199,000
Animal Control	\$ -	\$ -
Fire	\$ 352,500	\$ 215,000
Police	\$ -	\$ -
Building	\$ 190,000	\$ 40,000
By-Law	\$ -	\$ -
Public Works	\$ 10,240,000	\$ 980,000
Engineering	\$ 2,759,000	\$ 8,948,500
Garbage Collection and Disposal	\$ -	\$ -
Cemetery	\$ -	\$ -
Arena	\$ 425,000	\$ -
Parks	\$ 670,000	\$ 253,000
Facilities	\$ 3,235,000	\$ 3,760,000
Marina	\$ -	\$ 45,000
Programs & Events	\$ -	\$ -
Planning	\$ -	\$ -
BIA	\$ -	\$ -
Total:	\$ 17,975,500	\$ 14,440,500
Transfer to Capital Reserves	\$ 4,905,000	\$ 6,130,000
Repayment of Long-Term Debt	\$ 1,382,106	\$ 1,852,078
Capital Surplus/(Deficit)	\$ (6,810,209)	\$ (7,735,441)

Net Surplus/(Deficit)	\$ -	\$ -
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2025 Assessment Totals (including Payment In Lieu Assessment)

Taxable Assessment

Realty Tax Class	Realty Tax Qualifier	RTC/RTQ	Current Value Assessment (CVA)
Commercial	Small Scale On-Farm Business	C7	31,200
Commercial	Full	CT	186,393,958
Commercial	Excess Land	CU	1,639,400
Commercial	Vacant Land	CX	1,839,600
Office	Full	DT	955,600
Farm	Full	FT	819,229,800
Parking Lot	Full	GT	71,000
Industrial	Small Scale On-Farm Business	I7	51,000
Industrial	Full	IT	41,070,700
Industrial	Excess Land	IU	761,800
Industrial	Vacant Land	IX	1,861,500
Large Industrial	Full	LT	12,205,200
Large Industrial	Excess Land	LU	53,700
Multi-Residential	Full	MT	23,716,900
New Multi-Residential	Full	NT	333,900
Pipeline	Full	PT	25,598,000
Residential	Farmland 1	R1	160,500
Residential	Full	RT	2,358,140,542
Shopping Centre	Full	ST	10,270,200
Shopping Centre	Excess Land	SU	127,600
Managed Forest	Full	TT	1,003,700
Aggregate Extraction	Full	VT	1,567,000
		Total:	3,487,082,800

Payment In Lieu Assessment

Realty Tax Class	Realty Tax Qualifier	RTC/RTQ	Current Value Assessment (CVA)
Commercial	Full	CF	11,776,100
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	366,500
Industrial	Vacant Land, Shared PIL	IJ	57,900
Industrial	Excess Land, Shared PIL	IK	0
Residential	General	RG	24,300
Residential	Full, Shared PIL	RH	94,000
Residential	Full, Taxable Tenant of Province	RP	23,000
		Total:	14,043,800

Exempt Assessment

Realty Tax Class	Realty Tax Qualifier	RTC/RTQ	Current Value Assessment (CVA)
Exempt	Exempt	E	100,160,500
		Total:	100,160,500
		Total:	3,601,287,100

2025 Tax Rates

Tax Property Class	Class	Municipal	County	Education	Total
Residential	RT	0.00855367	0.00560001	0.00153000	0.01568368
Farmland	FT / R1	0.00213842	0.00140000	0.00038250	0.00392092
Commercial Occupied	CT	0.00925544	0.00605946	0.00880000	0.02411490
Office Building	DT	0.00925544	0.00605946	0.00880000	0.02411490
Commercial Excess Land	CU	0.00925544	0.00605946	0.00880000	0.02411490
Commercial Vacant Land	CX	0.00498251	0.00326201	0.00633473	0.01457925
Commercial On-Farm Business	C7	0.00925544	0.00605946	0.00220000	0.01751490
Parking Lot	GT	0.00498251	0.00326201	0.00633473	0.01457925
Multi-Residential	MT	0.00940903	0.00616001	0.00153000	0.01709905
Multi-Residential New Construction	NT	0.00940903	0.00616001	0.00153000	0.01709905
Pipelines	PT	0.01114543	0.00729682	0.00880000	0.02724224
Industrial Occupied	IT	0.01661550	0.01087802	0.00880000	0.03629352
Industrial Excess Land	IU	0.01661550	0.01087802	0.00880000	0.03629352
Industrial Vacant Land	IX	0.01661550	0.01087802	0.00880000	0.03629352
Industrial On-Farm Business	I7	0.01661550	0.01087802	0.00220000	0.02969352
Large Industrial Occupied	LT	0.02297600	0.01504219	0.00880000	0.04681820
Large Industrial Excess Land	LU	0.02297600	0.01504219	0.00880000	0.04681820
Managed Forests	TT	0.00213842	0.00140000	0.00038250	0.00392092
Shopping Centres	ST	0.00925544	0.00605946	0.00880000	0.02411490
Shopping Centres Excess Land	SU	0.00925544	0.00605946	0.00880000	0.02411490
Aggregate Extraction	VT	0.01352014	0.00885152	0.00511000	0.02748166
Exempt	Ex	0.00000000	0.00000000	0.00000000	0.00000000