

# **The Corporation of the Town of Lakeshore**

## **By-law No. 133-2019**

### **Being A By-law To Adopt The Budget Estimates, Tax Rates And Further To Provide For Penalty And Interest In Default Of Any Payment For the Year 2020**

**Whereas** the Council of the Corporation of the Town of Lakeshore has, in accordance with the *Municipal Act, 2001*, c25, s312(2) considered the estimates of the municipality for the year 2020;

**And whereas** it is necessary for the Council of the Corporation of the Town of Lakeshore (hereinafter referred to as “The Town of Lakeshore”), pursuant to the *Municipal Act, 2001*, to levy on the whole rateable property, according to the last revised assessment roll for the Corporation, the sums set forth for various purposes in Schedule “A” hereto attached for the current year;

**And whereas** all property assessment rolls on which the 2020 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, R.S.O. 1990, c.A.31 (hereinafter referred to as the “Assessment Act”) subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

**And whereas** the property subclasses have been prescribed by the Minister of Finance under the *Assessment Act* and Regulations thereto and have been determined on the basis of the aforementioned property assessment rolls and are detailed on Schedule “B” attached hereto and which forms part hereof;

**And whereas** Section 312 of the *Municipal Act, 2001* 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 on the assessment in each property subclass;

**And whereas** Section 312 of the *Municipal Act, 2001* requires tax rates to be established in the same proportion to tax ratios;

**And whereas** Section 208 of the *Municipal Act, 2001* provides that the council of a municipality may in each year levy a special charge upon rateable property in a business improvement area which has been designated under section 204 that is in a prescribed business property class sufficient to provide a sum equal to the sum of money provided for the purposes of the board of management for that area;

**Now therefore**, the Council of the Corporation of the Town of Lakeshore hereby enacts as follows:

1. The estimates for 2020 as set forth in Schedule “A” attached to this By-law are hereby adopted and the 2020 levy for general municipal purposes is set at \$33,425,246.
2. For the year 2020, the Town of Lakeshore shall levy upon the whole of the rateable Assessment the rates of taxation, per current value assessment, as set out in Schedule “C” attached.

3. There shall be levied and collected for the purposes of the Board of Management of the Belle River – On the Lake Business Improvement Area \$93,280 at rates, per current value assessment, as set out in Schedule “C” for each prescribed business property class and subclass within the business improvement area.
4. There shall be levied and collected for the purposes of Solid Waste Management a garbage collection fee as follows:
  - Each residential unit - \$87.35
  - Each residential unit receiving a summer pickup - \$110.56
  - Each commercial unit in the Commercial district - \$461.87
5. All other rates as provided for in the Statutes of Ontario and in the by-laws of the municipality, be levied and collected in the manner as directed and authorized by said statutes and by-laws.
6. For payments-in-lieu of taxes due to the Town of Lakeshore, the actual amount due shall be based on the assessment roll and the tax rates for the year 2020 plus applicable interest and penalties.
7.
  - (a) The final taxes for each property shall be the total of all levies imposed under this by-law reduced by the amount of the interim levy for 2020.
  - (b) Final taxes for the year 2020 shall be payable in two installments, the first of such installments shall become due and payable on the 31<sup>st</sup> day of July, and the second installment shall become due and payable on the 31<sup>st</sup> day of October. Taxes of up to Two Hundred (\$200.00) Dollars shall be due and payable on the first installment.
  - (c) Notwithstanding sub-section (b), should the capping adjustments required under the provisions as adopted by the County of Essex Council be delayed, then the final due dates for taxes in the Commercial, Industrial and Multi-residential tax classes subject to Part IX of the *Municipal Act, 2001*, may be separately established by the Treasurer.
  - (d) The due dates for Supplementary Tax Levies, resulting from amended assessment values being received from the Municipal Property Assessment Corporation under Sections 32, 33 and 34 of the Assessment Act, shall be established by the Treasurer as required.
8. That a penalty charge of one and one quarter percent (1¼ %) on the first day in which default occurs shall be imposed for non-payment of taxes.
9. A late payment charge of one and one quarter percent (1¼ %) on the first day of each calendar month thereafter on the outstanding taxes due shall be imposed for non-payment of taxes.

10. The Treasurer for the Town of Lakeshore may receive payments on account of the said taxes and rates in advance of the day hereby fixed for the payment of any installment, but no discount on the amount shall be allowed for the prepayment.
11. The Treasurer may accept part payment from time to time on account of any installment provided that acceptance of any such part payment shall not affect the collection of the percentage charge imposed under Clause 8 and 9 hereof.
12. The Treasurer is hereby authorized to accept ten (10) monthly payments on account of taxes due on a pre-authorized payment plan. The first six (6) monthly payments shall be calculated based on the prior year taxes plus 5% divided over 10 months. The final four (4) monthly payments shall be for the actual final levy amount less the previous monthly payments received. Each of the monthly payments shall be due on the 15<sup>th</sup> of the month commencing in January of the taxation year. If the 15<sup>th</sup> falls on a non-working day the amount will be due on the first previous working day. Penalty charges shall be added if payments are in default.
13. Failure to receive a tax notice does not exempt the property owner from penalty and late payment charges as outlined in Clause 8 and 9 above.
14. If any section, portion or Schedule of this by-law is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Town of Lakeshore that all remaining sections, portions and Schedules of this by-law continue in force and effect.
15. Schedules 'A', 'B', and 'C' attached hereto shall be and form a part of this by-law.

**Read and passed in an open meeting of Council on December 10, 2019.**

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**MAYOR  
TOM BAIN**

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**KRISTEN NEWMAN  
CLERK**

**TOWN OF LAKESHORE  
2020 FINAL BUDGET SUMMARY**

	Description	Total 2020 Budget
1	<b>Taxation Revenue</b>	33,425,246
	<b>Operating Revenue</b>	
2	CAO	-
3	Legislative Services	44,860
4	Animal Control	51,400
5	Fire	36,000
6	Police	274,279
7	Atlas Tube Centre	2,162,116
8	Development Services	79,900
9	Committees of Council	60,000
10	Building	1,061,050
11	Recreation	486,405
12	Marina	626,365
13	Engineering	38,250
14	Public Works	138,800
15	Drainage	376,280
16	Facilities	24,100
17	Parks	27,300
18	Solid Waste	1,319,100
19	Finance	1,448,050
20	Information Technology Services	-
21	Corporate Accounts	5,869,090
		<hr/> 14,123,345
22	CAO	370,196
23	Council Services	347,345
24	Human Resources	358,008
25	Legislative Services	1,362,318
26	Animal Control	81,050
27	Fire	2,011,571
28	Police	5,108,686
29	CDS Admin	386,036
30	Atlas Tube Centre	5,293,219
31	Development Services	727,336
32	Committees of Council	37,625
33	Building	1,085,790
34	Recreation	1,044,104
35	Marina	712,735
36	Engineering	868,856
37	Public Works	12,490,640
38	Drainage	691,952
39	Facilities	1,707,065
40	Parks	1,634,069
41	Solid Waste	2,596,417
42	Finance	1,435,519
43	Information Technology Services	844,254
44	Corporate	6,353,800
		<hr/> 47,548,591
45	<b>Surplus (Deficit)</b>	<hr/> <hr/> -

**TOWN OF LAKESHORE  
ASSESSMENT FOR 2020 TAXATION**

Description	Assessment Class	RTC	RTQ	Assessment
Commercial	Commercial: Taxable: Farmland Awaiting Development Phase I	C	I	4,679,000
Commercial	Commercial: Payment in Lieu: Full	C	F	10,247,300
Commercial	Commercial: Payment in Lieu: General	C	G	3,001,000
Commercial	Commercial: Taxable: Full, Shared Payment in Lieu	C	H	399,000
Commercial	Commercial: Taxable: Full	C	T	149,561,500
Commercial	Commercial: Taxable: Excess Land	C	U	3,243,600
Commercial	Commercial: Taxable: Vacant Land	C	X	10,700,900
Commercial	Commercial: Payment in Lieu: Full, Vacant Land	C	Y	216,000
Exempt	Exempt	E		125,732,280
Farm	Farm: Taxable: Full	F	T	712,565,109
Parking Lot	Parking Lot: Taxable: Full	G	T	931,500
Industrial	Industrial: Taxable: Farmland Awaiting Development Phase I	I	I	843,600
Industrial	Industrial: Taxable: Full, Shared Payment in Lieu	I	H	279,000
Industrial	Industrial: Taxable: Full	I	T	49,444,500
Industrial	Industrial: Taxable: Excess Land	I	U	1,382,000
Industrial	Industrial: Taxable: Vacant Land	I	X	5,431,800
Industrial (New Construction)	Industrial (New Construction): Taxable: Full	J	T	49,914,400
Industrial (New Construction)	Industrial (New Construction): Taxable: Excess Land	J	U	294,700
Large Industrial (New Construction)	Large Industrial (New Construction): Taxable: Full	K	T	56,684,700
Large Industrial (New Construction)	Large Industrial (New Construction): Taxable: Excess Land	K	U	979,300
Large Industrial	Large Industrial: Taxable: Full	L	T	60,225,000
Large Industrial	Large Industrial: Taxable: Excess Land	L	U	2,057,800
Multi-Residential	Multi-Residential: Taxable: Full	M	T	5,486,000
Pipeline	Pipeline: Taxable: Full	P	T	50,090,000
Residential	Residential: Taxable: Farmland Awaiting Development Phase I	R	I	5,931,200
Residential	Residential: Payment in Lieu: Full	R	F	1,704,000
Residential	Residential: Payment in Lieu: General	R	G	730,800
Residential	Residential: Payment in Lieu: Full, Taxable Tenant of Province	R	P	69,000
Residential	Residential: Taxable: Full	R	T	4,429,711,478
Shopping Centre	Shopping Centre: Taxable: Full	S	T	21,887,700
Shopping Centre	Shopping Centre: Taxable: Excess Land	S	U	29,600
Managed Forests	Managed Forests: Taxable: Full	T	T	733,100
Utility Transmission & Distribution Corridors	Utility Transmission: Taxable: Full, Shared Payment in Lieu	U	H	-
Railway Right-of-Way	Railway: Taxable: Full	W	T	-
Commercial (New Construction)	Commercial (New Construction): Taxable: Full	X	T	49,655,542
Commercial (New Construction)	Commercial (New Construction): Taxable: Excess Land	X	U	398,400
Office Building New	Office Building New	Y	T	564,300
Shopping Centre (New Construction)	Shopping Centre (New Construction): Taxable: Full	Z	T	69,500
		Total		5,815,874,609
Source: MPAC				

**TOWN OF LAKESHORE  
2020 MUNICIPAL TAX RATES**

Assessment Class	RTC	RTQ	Tax Rate	BIA Tax Rate
Commercial: Taxable: Farmland Awaiting Development Phase I	C	I	0.0015309	
Commercial: Payment in Lieu: Full	C	F		
Commercial: Payment in Lieu: General	C	G		
Commercial: Taxable: Full, Shared Payment in Lieu	C	H	0.0066260	
Commercial: Taxable: Full	C	T	0.0066260	0.0026420
Commercial: Taxable: Excess Land	C	U	0.0046382	0.0018494
Commercial: Taxable: Vacant Land	C	X	0.0034415	0.0013722
Commercial: Payment in Lieu: Full, Vacant Land	C	Y		
Exempt	E			
Farm: Taxable: Full	F	T	0.0015309	
Parking Lot: Taxable: Full	G	T	0.0035670	0.0014223
Industrial: Taxable: Farmland Awaiting Development Phase I	I	I	0.0015309	
Industrial: Taxable: Full, Shared Payment in Lieu	I	H	0.0118951	
Industrial: Taxable: Full	I	T	0.0118951	
Industrial: Taxable: Excess Land	I	U	0.0077318	
Industrial: Taxable: Vacant Land	I	X	0.0077318	
Industrial (New Construction): Taxable: Full	J	T	0.0118951	
Industrial (New Construction): Taxable: Excess Land	J	U	0.0077318	
Large Industrial (New Construction): Taxable: Full	K	T	0.0164485	
Large Industrial (New Construction): Taxable: Excess Land	K	U	0.0106916	
Large Industrial: Taxable: Full	L	T	0.0164485	
Large Industrial: Taxable: Excess Land	L	U	0.0106916	
Multi-Residential: Taxable: Full	M	T	0.0119740	
Pipeline: Taxable: Full	P	T	0.0079790	
Residential: Taxable: Farmland Awaiting Development Phase I	R	I	0.0015309	
Residential: Payment in Lieu: Full	R	F		
Residential: Payment in Lieu: General	R	G		
Residential: Payment in Lieu: Full, Taxable Tenant of Province	R	P		
Residential: Taxable: Full	R	T	0.0061236	
Shopping Centre: Taxable: Full	S	T	0.0066260	0.0026420
Shopping Centre: Taxable: Excess Land	S	U	0.0046382	0.0018494
Managed Forests: Taxable: Full	T	T	0.0015309	
Utility Transmission: Taxable: Full, Shared Payment in Lieu	U	H		
Railway: Taxable: Full	W	T		
Commercial (New Construction): Taxable: Full	X	T	0.0066260	0.0026420
Commercial (New Construction): Taxable: Excess Land	X	U	0.0046382	0.0018494
Office Building	Y	T	0.0066260	
Shopping Centre (New Construction): Taxable: Full	Z	T	0.0066260	0.0026420