

The Corporation of the Town of Lakeshore

By-law 23-2020

Being a By-law to Amend By-law 133-2019, 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, pursuant to section 312 of the *Municipal Act, 2001*, S.O. 2001, c. 25, Council may pass by-laws to levy a separate tax rate on the assessment in each property subclass;

And whereas, on December 10, 2019, pursuant to section 312 of the *Municipal Act, 2001*, S.O. 2001, c. 25, Council adopted By-law 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;

And whereas, pursuant to section 312 of the *Municipal Act, 2001*, S.O. 2001, c. 25, tax rates must be established in the same proportion to tax ratios;

And whereas, it is recommended by the Director of Finance, as described in the report to Council presented March 10, 2020, that the 2020 tax rates be revised to align with the tax ratios approved by the County of Essex on February 19, 2020;

Now therefore the Council of The Corporation of the Town of Lakeshore enacts as follows:

1. By-law 133-2019 shall be amended as follows:
 - a. Schedule "C" of By-law 133-2019 is repealed and replaced by Schedule "A" to this by-law.
2. This By-law comes into force and effect upon passage.

Read and passed in open session on March 10, 2020.

**Mayor
Tom Bain**

**Clerk
Kristen Newman**

**Schedule “A”
to By-law 23-2020**

**Schedule “C”
to By-law 133-2019**

2020 Municipal Tax Rates

Assessment Class	RTC	RTQ	Tax Rate	BIA Tax Rate
Commercial: Taxable: Farmland Awaiting Development Phase I	C	1	0.0015308	
Commercial: Payment in Lieu: Full	C	F		
Commercial: Payment in Lieu: General	C	G		
Commercial: Taxable: Full, Shared Payment in Lieu	C	H	0.0066257	
Commercial: Taxable: Full	C	T	0.0066257	0.0026362
Commercial: Taxable: Excess Land	C	U	0.0046380	0.0018453
Commercial: Taxable: Vacant Land	C	X	0.0035668	0.0014191
Commercial: Payment in Lieu: Full, Vacant Land	C	Y		
Exempt	E			
Farm: Taxable: Full	F	T	0.0015308	
Parking Lot: Taxable: Full	G	T	0.0035668	0.0014191
Industrial: Taxable: Farmland Awaiting Development Phase I	I	1	0.0015308	
Industrial: Taxable: Full, Shared Payment in Lieu	I	H	0.0118946	
Industrial: Taxable: Full	I	T	0.0118946	
Industrial: Taxable: Excess Land	I	U	0.0077315	
Industrial: Taxable: Vacant Land	I	X	0.0077315	
Industrial (New Construction): Taxable: Full	J	T	0.0118946	
Industrial (New Construction): Taxable: Excess Land	J	U	0.0077315	
Large Industrial (New Construction): Taxable: Full	K	T	0.0164479	
Large Industrial (New Construction): Taxable: Excess Land	K	U	0.0106911	
Large Industrial: Taxable: Full	L	T	0.0164479	
Large Industrial: Taxable: Excess Land	L	U	0.0106911	
Multi-Residential: Taxable: Full	M	T	0.0119736	
Pipeline: Taxable: Full	P	T	0.0079787	
Residential: Taxable: Farmland Awaiting Development Phase I	R	1	0.0015308	
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		

Assessment Class	RTC	RTQ	Tax Rate	BIA Tax Rate
Residential: Taxable: Full	R	T	0.0061233	
Shopping Centre: Taxable: Full	S	T	0.0066257	0.0026362
Shopping Centre: Taxable: Excess Land	S	U	0.0046380	0.0018453
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	0.0026362
Commercial (New Construction): Taxable: Excess Land	X	U	0.0046382	0.0018453
Office Building	Y	T	0.0066260	
Shopping Centre (New Construction): Taxable: Full	Z	T	0.0066260	0.0026362