

Municipality of Lakeshore

By-law 28-2025

Being a By-law to Adopt the Tax Rates and to Provide for Penalty and Interest in Default of Payment for the year 2025

Whereas the Council of the Municipality of Lakeshore adopted By-Law 18-2025, Being a By-Law to Adopt the 2025 Budget, on March 4, 2025, which established the final levy as described in Schedule 'A';

And whereas section 312 of the *Municipal Act, 2001*, S.O. 2001, c.25, provides that the council of a local municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property subclass;

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* 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 Municipality of Lakeshore enacts as follows:

1. The final levy for general municipal purposes for the year 2025 is \$42,483,424.00.
2. For the year 2025, the Municipality of Lakeshore shall levy upon the whole of the rateable assessment the rates of taxation, per current value assessment, as particularized in Schedule 'C' attached.
3. There shall be levied and collected for the purposes of the Board of Management of the Bell River – On the Lake Business Improvement Area, \$98,914.00 at rates, per current value assessment, as particularized 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:
 - a. Each residential unit - \$184.46 and
 - b. Each commercial unit in the Commercial district - \$754.65.
5. All other rates as provided for in the states 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 Municipality of Lakeshore, the actual amount due shall be based on the assessment roll and the tax rates for the year 2025 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 2025.

(b) Final taxes for the year 2025 shall be payable in two installments, the first of such installments shall become due and payable on the 31st day of July and the second installment shall become due and payable on the 31st day of October. Taxes of up to \$200.00 shall be due and payable on the first installment.

(c) Notwithstanding subsection (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 section 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 (1 ¼%) 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 (1 ¼%) 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 of the Municipality 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 section 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 years 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 payment shall be due on the 15th of the month commencing in January of the taxation year. If the 15th falls on a non-working day the amount will be due on the first previous working day.
13. Penalty charges shall be added if payments are in default.
14. Failure to receive a tax notice does not exempt the property owner from penalty and late payment charges as outline in sections 8 and 9 above.
15. 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 Council that all remaining sections, portions and Schedules of this by-law continue in force and effect.
16. Schedule 'A', 'B' and 'C' attached hereto shall be and form a part of this by-law.
17. This By-law comes into force and effect upon passage.

Read and passed in open session on April 8, 2024.

**Mayor
Tracey Bailey**

**Clerk
Brianna Coughlin**