

The Corporation of the Town of Tecumseh

By-Law Number 2021 - 22

Being a by-law to provide for the adoption of tax rates, area rates and additional charges for Municipal, County and Education purposes for the year 2021.

Whereas Section 290(1) (a) (b) (c) of The Municipal Act, Chapter M.25, R.S.O. 2001 a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

Whereas by By-law 2021-04 the Council of The Corporation of the Town of Tecumseh did approve the sum of \$25,115,905 to be raised for general municipal purposes for taxation year 2021;

Whereas the Council of the County of Essex has, by By-law 57-2009, adopted optional property classes for the year 2021;

Whereas the Council of the County of Essex has, by By-law 2021-06, established tax ratios for the year 2021;

Whereas the Council of the County of Essex has, by By-law 2021-06, adopted the County of Essex levy and established tax rates for County purposes for the year 2021;

Whereas the Council of The Corporation of the Town of Tecumseh is required to levy and collect the tax rates prescribed for school purposes on the residential and business property within The Corporation of the Town of Tecumseh;

Whereas the assessment roll prepared in 2020 and upon which the taxes for 2021 are to be levied was certified by the Assessment Commissioner;

Whereas the assessment on which the general municipal tax rate is to be calculated in each property class and sub-class is as detailed in Schedule "A" attached hereto;

Now Therefore the Council of The Corporation of The Town of Tecumseh enacts as follows:

1. **That** the tax rates as listed in Schedule "B" attached hereto, be applied to the corresponding taxable assessments listed in Schedule "A" in the Town of Tecumseh to raise the sums of: \$25,115,905 for general Town purposes; \$16,498,587 for the County of Essex; and \$8,940,075 for education purposes.
2. **That** the actual amount due for payments-in-lieu of taxes shall be based on the assessments listed in Schedule "A" and tax rates as listed in Schedule "B" for the year 2021.

3. **That** the amounts to be collected for tile drains, municipal drains, water mains, sewers and miscellaneous charges shall be as listed on Schedule "C" attached hereto.
4. **That** the Treasurer is hereby authorized to mail or cause to be mailed, the notice of taxes due to the address of the residence or place of business of the person to whom notice is required to be given.
5. **That** pursuant to the provisions of Section 346 (1), subject to Subsection (2) of The Municipal Act, R.S.O.2001 c 25, the 2021 taxes shall be paid to the Treasurer at 917 Lesperance Road, Tecumseh, Ontario, in person or electronically at banks or credit unions offering such services, and upon request of the person paying the taxes, the Treasurer shall issue a receipt of the amount paid.
6. **That** pursuant to the provisions of Section 347 (1) allocation of payment, subject to Subsection (2) and (3) of The Municipal Act, R.S.O. 2001 c 25, where any payment is received on account of taxes, payment shall first be applied against late payment charges owing in respect of those taxes and then applied against the taxes owing.
7. **That** the final taxes on property in the residential, farmlands, managed forests and pipeline classes shall become due and payable in two equal installments:

Installment 1	June 28, 2021
Installment 2	September 28, 2021

That the final taxes on property in the commercial, shopping centre, office building, industrial, utilities and large industrial classes shall become due and payable in two equal installments:

Installment 1	September 28, 2021
Installment 2	November 26, 2021

In the event the above dates cannot be adhered to, the Treasurer may amend the above dates as long as they comply with the provisions of The Municipal Act.
8. **That** the Treasurer is hereby authorized to administer a pre-authorized payment plan for the Town of Tecumseh.
9. **That** penalties, be added as per the provisions of By-law No. 2020-71.
10. **That** interest, be added as per the provisions of By-law No. 2020-71.
11. **That** the failure to receive a tax notice does not exempt the property owner from penalty and interest charges.
12. **That** this by-law shall come into force and effect upon the date of the final reading thereof.

Read a first, second, third time and finally passed this 13th day of April, 2021.

Gary McNamara, Mayor

Laura Moy, Clerk

**Schedule "A" to By-Law 2021-22
Town of Tecumseh
2021 Tax Assessment**

RTC	RTQ	RTC/RTQ Name	RTQ Category	School Support	Returned Assessment for 2021
R	T	Residential	Full	Public	1,488,793,509
R	T	Residential	Full	Separate	910,474,180
R	T	Residential	Full	No Support	795,450
R	T	Residential	Full	French Public	7,367,215
R	T	Residential	Full	French Separate	104,850,746
M	T	Multi-Residential	Full	Public	18,112,958
M	T	Multi-Residential	Full	Separate	3,818,347
M	T	Multi-Residential	Full	French Public	125,709
M	T	Multi-Residential	Full	French Separate	532,686
F	T	Farmlands	Full	Public	90,395,400
F	T	Farmlands	Full	Separate	23,060,600
F	T	Farmlands	Full	No Support	-
F	T	Farmlands	Full	French Public	-
F	T	Farmlands	Full	French Separate	388,700
C	T	Commercial	Full (Occupied)	No Support	249,772,357
X	T	Commercial - NC	Full (Occupied)	No Support	62,247,700
S	T	Shopping Centre	Full (Occupied)	No Support	20,189,943
Z	T	Shopping Centre - NC	Full (Occupied)	No Support	10,693,300
D	T	Office Building	Full (Occupied)	No Support	331,700
Y	T	Office Building - NC	Full (Occupied)	No Support	2,968,100
I	T	Industrial	Full (Occupied)	No Support	153,916,900
J	T	Industrial - NC	Full (Occupied)	No Support	28,795,500
I	H	Utilities	Full (Occupied)	No Support	224,500
L	T	Large Industrial	Full (Occupied)	No Support	4,881,000
K	T	Large Industrial - NC	Full (Occupied)	No Support	3,684,200
P	T	Pipeline	Full	No Support	14,594,000
T	T	Managed Forest	Full	Public	161,900
T	T	Managed Forest	Full	Separate	-
T	T	Managed Forest	Full	French Public	-
T	T	Managed Forest	Full	French Separate	-

Sub-Total: Full Taxable Assessment

3,201,176,600

RTC	RTQ	RTC/RTQ Name	RTQ Category	School Support	Returned Assessment for 2021
C	U	Commercial	Vacant Unit/ Excess Land	No Support	4,214,500
X	U	Commercial Excess - NC	Vacant Unit/ Excess Land	No Support	823,800
C	X	Commercial	Vacant Land	No Support	4,534,700
C	1	Commercial	Farmland 1	No Support	1,570,000
S	U	Shopping Centre	Vacant Unit/ Excess Land	No Support	122,000
Z	U	Shopping Centre Excess - NC	Vacant Unit/ Excess Land	No Support	-
I	U	Industrial	Vacant Unit/ Excess Land	No Support	2,969,700
I	K	Utilities	Vacant Unit/ Excess Land	No Support	-
I	X	Industrial	Vacant Land	No Support	6,106,900
J	U	Industrial - NC	Vacant Unit/ Excess Land	No Support	371,700
L	X	Large Industrial	Vacant Unit/ Excess Land	No Support	-

Sub-Total: Vacant/Excess Taxable Assessment

20,713,300

Total Taxable Assessment 3,221,889,900

RTC	RTQ	RTC/RTQ Name	RTQ Category	School Support	Returned Assessment for 2021
R	F	Residential	Payment in Lieu: Full	Public	78,000
R	F	Residential	Payment in Lieu: Full	No Support	52,300
R	G	Residential	Payment in Lieu: General	No Support	537,400
C	F	Commercial	Payment in Lieu: Full	No Support	3,316,700
C	G	Commercial	Payment in Lieu: General	No Support	824,500
C	Z	Commercial	Payment in Lieu: General, Vacant Land	No Support	205,000

Total P.I.L Assessment 5,013,900

Total Exempt Assessment 103,046,300

Grand Total Returned Assessment Roll 3,329,950,100

**Schedule "B" to By-Law 2021-22
Town of Tecumseh
2021 Tax Rates**

Taxable

RTC	RTQ	RTC/RTQ Name	Taxable/Exempt/ Payment in Lieu	RTQ Category	2021 Municipal Tax Rate	2021 County Tax Rate	2021 Education Tax Rate	Grand Total Tax Rate
R	T	Residential	Taxable	Full	0.00745062	0.00489430	0.00153000	0.01387492
M	T	Multi-Residential	Taxable	Full	0.01297563	0.00852367	0.00153000	0.02302930
N	T	New Multi-Residential	Taxable	Full	0.00819568	0.00538373	0.00153000	0.01510941
F	T	Farmland	Taxable	Full	0.00186266	0.00122358	0.00038250	0.00346874
C	T	Commercial	Taxable	Full	0.00806190	0.00529585	0.00880000	0.02215775
X	T	Commercial - NC	Taxable	Full	0.00806190	0.00529585	0.00880000	0.02215775
C	U	Commercial	Taxable	Excess Land	0.00564333	0.00370709	0.00880000	0.01815042
X	U	Commercial - NC	Taxable	Excess Land	0.00564333	0.00370709	0.00880000	0.01815042
C	X	Commercial	Taxable	Vacant Land	0.00433999	0.00285093	0.00633473	0.01352565
C	1	Farmland 1	Taxable	Land for Development	0.00186230	0.00122334	0.00038250	0.00346814
S	T	Shopping Centre	Taxable	Full	0.00806190	0.00529585	0.00880000	0.02215775
Z	T	Shopping Centre - NC	Taxable	Full	0.00806190	0.00529585	0.00880000	0.02215775
S	U	Shopping Centre	Taxable	Excess Land	0.00564333	0.00370709	0.00880000	0.01815042
Z	U	Shopping Centre - NC	Taxable	Excess Land	0.00564333	0.00370709	0.00880000	0.01815042
D	T	Office Building	Taxable	Full	0.00806190	0.00529585	0.00880000	0.02215775
Y	T	Office Building - NC	Taxable	Full	0.00806190	0.00529585	0.00880000	0.02215775
I	T	Industrial	Taxable	Full	0.01447283	0.00950718	0.00880000	0.03278001
J	T	Industrial - NC	Taxable	Full	0.01447283	0.00950718	0.00880000	0.03278001
I	U	Industrial	Taxable	Excess Land	0.00940734	0.00617966	0.00880000	0.02438700
J	U	Industrial - NC	Taxable	Excess Land	0.00940734	0.00617966	0.00880000	0.02438700
I	X	Industrial	Taxable	Vacant Land	0.00940734	0.00617966	0.00880000	0.02438700
I	H	Utilities	Taxable	Full	0.01447283	0.00950718	0.00880000	0.03278001
I	K	Utilities	Taxable	Vacant Land	0.00940734	0.00617966	0.00880000	0.02438700
L	T	Large Industrial	Taxable	Full	0.02001311	0.01314658	0.00880000	0.04195969
K	T	Large Industrial - NC	Taxable	Full	0.02001311	0.01314658	0.00880000	0.04195969
L	U	Large Industrial	Taxable	Excess Land	0.01300852	0.00854528	0.00880000	0.03035380
P	T	Pipeline	Taxable	Full	0.00970816	0.00637727	0.00880000	0.02488543
T	T	Managed Forest	Taxable	Full	0.00186266	0.00122358	0.00038250	0.00346874

Payment In Lieu

RTC	RTQ	RTC/RTQ Name	Taxable/Exempt/ Payment in Lieu	RTQ Category	2021 Municipal Tax Rate	2021 County Tax Rate	2021 Education Tax Rate	Grand Total Tax Rate
R	F	Residential	Payment in Lieu	Full	0.00745062	0.00489430	0.00153000	0.01387492
R	G	Residential	Payment in Lieu	General	0.00745062	0.00489430	0.00000000	0.01234492
C	F	Commercial	Payment in Lieu	Full	0.00806190	0.00529585	0.01250000	0.02585775
C	G	Commercial	Payment in Lieu	General	0.00806190	0.00529585	0.00000000	0.01335775
C	Z	Commercial	Payment in Lieu	General, Vacant Land	0.00433999	0.00285093	0.00000000	0.00719092

**Schedule "C" to By-law 2021-22
Town of Tecumseh
2021 Additional Charges**

Description	Expiry Year	By-law	Amount
Tile Drains			
Tile Drain - 21	2021	2011-51	\$ 1,019.01
Sub-Total			\$ 1,019.01
Municipal Drains			
O'Neil	2021	N/A	\$ 8,645.11
Malden West	2021	N/A	\$ 5,751.96
Little 10th	2021	N/A	\$ 1,847.58
10th Concession	2022	N/A	\$ 1,536.77
South McPhee	2022	N/A	\$ 12,844.39
South Malden Graham	2022	N/A	\$ 7,910.04
South Talbot Holden	2023	N/A	\$ 1,376.02
McLean Hergott	2023	N/A	\$ 4,454.74
Banwell	2023	N/A	\$ 6,337.65
East Townline - Pike Creek	2023	N/A	\$ 3,540.13
West Branch Delisle	2024	N/A	\$ 1,927.91
East McPherson	2024	N/A	\$ 11,560.24
7th Concession	2025	2020-26	\$ 11,598.39
Various Drains - Maintenance - Invoice Amounts < \$50	2021	2020-61, 2020-65	\$ 2,008.92
Sub-Total			\$ 81,339.85
Sewers			
Burke/Outer/Moro - 5	2021	2011-103	\$ 39,653.78
Dumouchelle/Outer - 5	2021	2011-103	\$ 43,013.01
Pulleyblank/Crowder/Moro - 5	2022	2011-103	\$ 25,251.83
North Talbot/Halford - 10	2023	2011-103	\$ 24,310.04
Rossi - 5	2023	2011-103	\$ 30,115.69
Rossi - 10	2028	2011-103	\$ 5,348.80
Sub-Total			\$ 167,693.15
Grand Total			\$ 250,052.01