

## **Municipality of Lakeshore**

### **By-law 29-2024**

#### **Being a By-law to Adopt the Tax Rates and to Provide for Penalty and Interest in Default of Payment for the year 2024**

**Whereas** the Council of the Municipality of Lakeshore adopted By-Law 26-2024, Being a By-Law to Adopt the 2024 Budget, on February 27, 2024, 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 2024 is \$40,819,129.00.
2. For the year 2024, 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, \$96,071.00 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 - \$201.74 and
  - b. Each commercial unit in the Commercial district - \$732.67.
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 2024 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 2024.  
  
(b) Final taxes for the year 2024 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 \$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 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.
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 March 19, 2024.

DocuSigned by:



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**Mayor  
Tracey Bailey**

DocuSigned by:



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**Clerk  
Brianna Coughlin**

**Schedule A to  
By-law 26-2024**

**PART 1  
Municipal Taxation Revenue**

Revenue Category	Amount
User Fee Revenue	\$1,519,160
Licences & Permits	\$1,036,100
Fines Revenue	\$3,600
Recovery of Staff	\$750,900
Grant Revenue	\$756,590
Advertising Revenue	\$15,000
Miscellaneous Revenue	\$110,300
Concession Revenue	\$27,100
Rental Income	\$130,465
Interest Revenue	\$1,633,000
Special Charges On Taxes	\$281,940
Payments in Lieu	\$400,000
Debenture Revenue	\$5,000
Waste Collection	\$3,118,979
Recovery Of Wages	\$40,000
Recovery Of Expense	\$480,422
Wind Farm Revenue	\$394,640
Federal Gas Tax	\$1,987,053
OCIF	\$2,970,646
OMPF	\$480,000
Provincial Offences	\$110,000

**Schedule A to  
By-law 26-2024**

Revenue Category	Amount
Supplementary Tax Revenue	\$945,000
Slip Rentals	\$396,000
Wage Subsidy	\$153,700
Municipal Levy	\$40,819,129
Fuel and Oil Sales	\$319,880
Aquatics Revenue	\$606,500
Ice Revenue	\$1,086,765
Gaming Revenue	\$150,000
<b>Total Revenues</b>	<b>\$60,727,869</b>

Expense Category	Amount
Wages	\$18,109,454
Office Expenses	\$900,137
Admin Expenses	\$3,899,443
Professional Services	\$9,656,930
Program Supplies	\$1,233,904
Operating Costs	\$8,196,610
Reserves	\$18,731,391
<b>Total Expenses</b>	<b>\$60,727,869</b>

**Wastewater**

Revenue	Amount
Revenues	\$8,150,621

**Schedule A to  
By-law 26-2024**

Expense Category	Amount
1100 - Wages	\$99,914
2000 - Office Expenses	\$7,600
3000 - Admin Expenses	\$5,148,992
4000 - Professional Services	\$2,476,450
7000 - Operating Costs	\$1,909,604
9000 - Reserves	\$(1,491,939)
<b>Total Expenses</b>	<b>\$8,150,621</b>

**Water**

Revenue	Amount
Revenues	\$11,042,825

Expense Category	Amount
1100 - Wages	\$3,460,321
2000 - Office Expenses	\$160,000
3000 - Admin Expenses	\$1,813,963
4000 - Professional Services	\$97,200
5000 - Program Supplies	\$224,000
7000 - Operating Costs	\$1,816,520
9000 - Reserves	\$3,470,821
<b>Total Expenses</b>	<b>\$11,042,825</b>

**Schedule A to  
By-law 26-2024**

**PART II  
Reserves**

<b>Name</b>	<b>Type of Fund</b>	<b>Projected Opening Balance</b>	<b>Contributions</b>	<b>Operating Draws</b>	<b>Capital Draws</b>	<b>Estimated Development Charges to Be Collected</b>	<b>Estimated Transfers between Funds</b>	<b>Projected Closing Balance</b>
Parkland Dedication	Obligatory Reserve Funds	\$307,530	-	-	-	\$250,939	-	\$558,469
Development Charges	Obligatory Reserve Funds	\$5,992,794	-	\$(5,786,793)	\$(781,600)	\$6,365,225	-	\$5,789,626
Federal Gas Tax	Obligatory Reserve Funds	\$6,094,351	\$1,987,053	-	\$(4,338,379)	-	-	\$3,743,025
Building Services – Operating	Obligatory Reserve Funds	\$1,439,499	-	\$(347,239)	-	-	-	\$1,092,260
Building Services – Capital	Obligatory Reserve Funds	\$169,735	-	-	-	-	-	\$169,735
Tree Planting – Subdivisions	Obligatory Reserve Funds	\$253,247	-	\$(20,000)	-	-	-	\$233,247
Parking Lot Development	Obligatory Reserve Funds	\$724	-	-	-	-	-	\$724

**Schedule A to  
By-law 26-2024**

<b>Name</b>	<b>Type of Fund</b>	<b>Projected Opening Balance</b>	<b>Contributions</b>	<b>Operating Draws</b>	<b>Capital Draws</b>	<b>Estimated Development Charges to Be Collected</b>	<b>Estimated Transfers between Funds</b>	<b>Projected Closing Balance</b>
Ontario Community Infrastructure Fund (OCIF)	Obligatory Reserve Funds	\$2,395,796	\$2,970,646	\$(80,000)	\$(1,859,000)	-	-	\$3,427,442
OCLIF Cannabis Legalization	Obligatory Reserve Funds	\$35,952	-	-	-	-	-	\$35,952
Modernization Program Grant	Obligatory Reserve Funds	\$45,435	-	-	-	-	-	\$45,435
Invest Windsor Essex - Economic Development	Obligatory Reserve Funds	\$195,474	-	-	-	-	-	\$195,474
Safe Restart	Obligatory Reserve Funds	\$736,305	-	\$(254,532)	-	-	-	\$481,773
Future Employee Benefits	Discretionary Reserve Funds	\$714,999	-	-	-	-	-	\$714,999
Debt Reduction	Discretionary Reserve Funds	\$1,440,753	-	-	-	-	-	\$1,440,753



**Schedule A to  
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Wastewater	Discretionary Reserve Funds – Wastewater	\$3,086,145	\$2,428,735	-	\$(80,000)	-	-	\$5,434,880
Wastewater – Capital	Discretionary Reserve Funds – Wastewater	-	\$271,600	-	-	-	-	\$271,600
Water	Discretionary Reserve Funds – Water	\$21,115,150	\$4,601,424	-	\$(5,656,300)	-	-	\$20,060,274
Water – Filters	Discretionary Reserve Funds – Water	\$1,320,023	\$103,000	-	-	-	-	\$1,423,023
Working Funds	Reserves	\$4,689,647	-	-	\$(430,000)	-	-	\$4,259,647
Contingency	Reserves	\$1,393,249	-	-	-	-	-	\$1,393,249
Community Improvement Plan	Reserves	\$100,133	-	-	-	-	-	\$100,133
Assessment Stabilization	Reserves	\$743,044	-	\$(700,000)	-	-	-	\$43,044

**Schedule A to  
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Accumulated Sick Leave	Reserves	\$55,130	-	-	-	-	-	\$55,130
Employee Related	Reserves	\$541,493	\$33,100	\$(100,000)	-	-	-	\$474,593
Self-Insuring	Reserves	\$536,477	\$16,000	-	-	-	-	\$552,477
Community Benefit	Reserves	\$575,956	\$819,640	\$(25,500)	\$(394,000)	-	-	\$976,096
Police Operating	Reserves	\$279,452	-	-	-	-	-	\$279,452
Winter Control	Reserves	\$472,398	-	-	-	-	-	\$472,398
Water Working Funds	Reserves	\$1,064,058	-	-	-	-	-	\$1,064,058
Water - Contingency	Reserves	\$319,929	-	-	-	-	-	\$319,929
Union Water Supply	Reserves	\$668,628	-	-	-	-	-	\$668,628
Facilities – New	Reserves	\$9,567,081	\$249,500	-	-	-	-	\$9,816,581
Facilities	Reserves	\$2,348,520	\$972,800	-	\$(1,758,000)	-	-	\$1,563,320
Furniture and Fixtures	Reserves	\$56,443	\$24,600	-	-	-	-	\$81,043

**Schedule A to  
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Vehicles & Equipment	Reserves	\$639,630	\$498,500	-	\$(1,120,000)	-	-	\$18,130
Technology & Office Equipment	Reserves	\$68,023	\$251,200	-	\$(211,000)	-	-	\$108,223
Fire Vehicles & Equipment	Reserves	\$836,884	\$452,200	-	\$(733,800)	-	-	\$555,284
Roads	Reserves	\$8,839,150	\$7,349,039	-	\$(5,980,000)	-	-	\$10,208,189
Railway Crossings	Reserves	\$49,550	-	-	-	-	-	\$49,550
Bridges & Culverts	Reserves	\$780,361	\$998,300	-	\$(110,000)	-	-	\$1,668,661
Storm water	Reserves	\$22,051	\$1,084,600	-	\$(260,000)	-	-	\$846,651
Road Share of Drainage	Reserves	\$1,931,322	\$378,700	\$(150,000)	\$(305,000)	-	-	\$1,855,022
Gravel Road Conversion	Reserves	\$1,153,252	\$845,200	-	\$(845,200)	-	-	\$1,153,252
Street Lights – New	Reserves	\$1,744,448	\$239,000	-	\$(165,000)	-	-	\$1,818,448
Playground Equipment	Reserves	\$208,987	\$164,500	-	\$(30,000)	-	-	\$343,487
Trails – New	Reserves	\$937,857	\$361,900	-	\$(300,000)	-	-	\$999,757
Trails – Existing	Reserves	\$138,134	\$99,600	-	\$(300,000)	-	-	\$(62,266)

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Parks Signage	Reserves	\$61,885	\$10,300	-	-	-	-	\$72,185
Parks Furniture & Fixtures	Reserves	\$809,784	\$546,000	-	\$(162,000)	-	-	\$1,193,784
Building Repairs & Maintenance	Reserves	\$867,101	\$57,700	-	-	-	-	\$924,801
Election	Reserves	\$(582)	\$35,000	-	-	-	-	\$34,418
Tree Replacement	Reserves	\$8,906	-	-	\$(20,000)	-	-	\$(11,094)
Plans & Studies	Reserves	\$590,286	\$319,500	\$(20,000)	\$(345,000)	-	-	\$544,786
Legal Reserve	Reserves	\$76,298	-	-	-	-	-	\$76,298
Heritage Committee	Reserves	\$15,006	-	-	-	-	-	\$15,006
Economic Development	Reserves	\$40,000	\$25,000	-	-	-	-	\$65,000
BIA	Reserves	\$41,860	-	-	-	-	-	\$41,860
<b>Total</b>		<b>\$88,615,746</b>	<b>\$28,194,337</b>	<b>\$(7,484,064)</b>	<b>\$(26,184,279)</b>	<b>\$6,616,164</b>	-	<b>\$89,757,904</b>

**Municipality of Lakeshore  
Assessment for 2024 Taxation**

Description	Assessment Class	RTC	RTQ	Assessment
Commercial	Commercial: Taxable: Farmland Awaiting Development Phase I	C	1	4,524,000
Commercial	Commercial: Payment in Lieu: Full	C	F	11,170,300
Commercial	Commercial: Payment in Lieu: General	C	G	1,622,000
Commercial	Commercial: Taxable: Full, Shared Payment in Lieu	C	H	506,700
Commercial	Commercial: Taxable: Full	C	T	206,710,642
Commercial	Commercial: Taxable: Excess Land	C	U	3,669,200
Commercial	Commercial: Taxable: Vacant Land	C	X	8,696,400
Commercial	Commercial: Payment in Lieu: Full, Vacant Land	C	Y	110,000
Office Building	Office Building	D	T	592,200
Exempt	Exempt	E		150,316,289
Farm	Farm: Taxable: Full	F	T	723,876,909
Parking Lot	Parking Lot: Taxable: Full	G	T	1,766,000
Industrial	Industrial: Taxable: Farmland Awaiting Development Phase I	I	1	843,600
Industrial	Industrial: Taxable: Full, Shared PIL	I	H	2,335,800
Industrial	Industrial: Taxable Full, Shared PIL	I	J	20,500
Industrial	Industrial: Taxable Full Shared PIL	I	K	1,204,200
Industrial	Industrial: Taxable: Full	I	T	107,264,200
Industrial	Industrial: Taxable: Excess Land	I	U	2,035,900
Industrial	Industrial: Taxable: Vacant Land	I	X	4,061,800
Large Industrial	Large Industrial: Taxable: Full	L	T	117,973,700
Large Industrial	Large Industrial: Taxable: Excess Land	L	U	3,076,300
Multi-Residential	Multi-Residential: Taxable: Full	M	T	5,486,000
New Multi Residential	New Multi-Residential: Taxable: Full	N	T	775,000
Pipeline	Pipeline: Taxable: Full	P	T	57,251,000
Residential	Residential: Taxable: Farmland Awaiting Development Phase I	R	1	1,096,200
Residential	Residential: Payment in Lieu: Full	R	F	1,687,000
Residential	Residential: Payment in Lieu: General	R	G	671,600
Residential	Residential: Payment in Lieu	R	H	809,300
Residential	Residential: Payment in Lieu: Full, Taxable Tenant of Province	R	P	69,000
Residential	Residential: Taxable: Full	R	T	4,896,852,669
Shopping Centre	Shopping Centre: Taxable: Full	S	T	27,488,600
Managed Forests	Managed Forests: Taxable: Full	T	T	849,900
Utility Transmission & Distribution Corridors	Utility Transmission: Taxable: Full, Shared Payment in Lieu	U	H	
Railway Right-of-Way	Railway: Taxable: Full	W	T	
		Total		6,345,412,909
Source: MPAC				

**Municipality of Lakeshore  
2024 Municipal Tax Rates**

Assessment Class	RTC	RTQ	Tax Rate	BIA Tax Rate
Commercial: Taxable: Farmland Awaiting Development Phase I	C	1	0.00170750	
Commercial: Payment in Lieu: Full	C	F	0.00739020	
Commercial: Payment in Lieu: General	C	G	0.00739020	
Commercial: Taxable: Full, Shared Payment in Lieu	C	H	0.00739020	
Commercial: Taxable: Full	C	T	0.00739020	0.0026045
Commercial: Taxable: Excess Land	C	U	0.00739020	0.0026045
Commercial: Taxable: Vacant Land	C	X	0.00397840	0.0014021
Commercial: Payment in Lieu: Full, Vacant Land	C	Y	0.00739020	
Office Building	D	T	0.00739020	
Exempt	E		0.00000000	
Farm: Taxable: Full	F	T	0.00107075	
Parking Lot: Taxable: Full	G	T	0.00397840	0.0014021
Industrial: Taxable: Farmland Awaiting Development Phase I	I	1	0.00170750	
Industrial: Taxable: Full, Shared Payment in Lieu	I	H	0.01326690	
Industrial: Taxable: Full, Shared Payment in Lieu	I	J	0.01326690	
Industrial: Taxable: Full, Shared Payment in Lieu	I	K	0.01326690	
Industrial: Taxable: Full	I	T	0.01326690	
Industrial: Taxable: Excess Land	I	U	0.01326690	
Industrial: Taxable: Vacant Land	I	X	0.01326690	
Large Industrial: Taxable: Full	L	T	0.01834560	
Large Industrial: Taxable: Excess Land	L	U	0.01326690	
Multi-Residential: Taxable: Full	M	T	0.00751280	
New Multi-Residential: Taxable: Full	N	T	0.00751280	
Pipeline: Taxable: Full	P	T	0.00889930	
Residential: Taxable: Farmland Awaiting Development Phase I	R	1	0.00170750	
Residential: Payment in Lieu: Full	R	F	0.00682980	
Residential: Payment in Lieu: General	R	G	0.00682980	
Residential: Payment in Lieu: Full	R	H	0.00682980	
Residential: Payment in Lieu: Full, Taxable Tenant of Province	R	P	0.00682980	
Residential: Taxable: Full	R	T	0.00682980	
Shopping Centre: Taxable: Full	S	T	0.00739020	0.0026045
Managed Forests: Taxable: Full	T	T	0.00170750	
Utility Transmission: Taxable: Full, Shared Payment in Lieu	U	H		
Railway: Taxable: Full	W	T		