



PLEASE NOTE: Once municipal budgets are completed and accepted for each municipality they establish what is referred to as a tax rate to cover the operations of their respective municipality for each fiscal year. The CVA (current value assessment) as established by MPAC is then multiplied by the tax rate factor established by each municipality for each property sector, i.e.; residential, commercial, industrial, farm, etc. to create what is referred to as the final annual property tax amount for that particular property. It is important each property owner ensures they have a proper CVA because Ontario is going to yearly assessments so each Municipality has the opportunity to recapture their tax base more expeditiously.

PLEASE VERIFY YOUR LISTINGS TO ENSURE THAT YOUR TAX RATES ARE CORRECT.

2013 Windsor Tax Rates

Information retrieved from: www.citywindsor.ca/cityhall/Taxes--and-Assessment-/Pages/Tax-Rates.aspx

	Municipal	Education	Hospital	Total
RESIDENTIAL				
Residential	0.01651926	0.00212000	-	0.01863926
Multi-Residential	0.04248000	0.00212000	-	0.04460000
COMMERCIAL				
Comm - Occupied	0.03309958	0.01490000	-	0.04799958
Comm - Vac Excess Land	0.02316971	0.01043000	-	0.03359971
Comm - New Construction	0.03309958	0.01260000	-	0.04569958
Comm - New Constr. Excess	0.02316971	0.00882000	-	0.03198971
Comm - Vac Land & Prkg Lts	0.01801159	0.00924108	-	0.02725267
OFFICE BUILDINGS				
Off Bldg - Occupied	0.03338000	0.01490000	-	0.04828000
Off Bldg - Excess Land	0.02336600	0.01043000	-	0.03379600
SHOPPING CENTRES				
Shop'g Ctrs - Occupied	0.03406833	0.01448050	-	0.04854883
Shop'g Ctrs - Excess Land	0.02384783	0.01013635	-	0.03398418
Shop'g Ctrs - New Construction	0.03406833	0.01260000	-	0.04666833
INDUSTRIAL				
Ind - Occupied	0.04020788	0.01590000	-	0.05610788
Ind - Excess Land & Vac Land	0.02613512	0.01033500	-	0.03647012
Ind - Farmland Awaiting Devel.	0.00578174	0.00074200	-	0.00652374
LARGE INDUSTRIAL				
Lrg Ind - Occupied	0.05169000	0.01590000	-	0.06759000
Lrg Ind - Excess Land	0.03359850	0.01033500	-	0.04393350
OTHER/ MISCELLANEOUS				
Pipeline	0.03163283	0.01590000	-	0.04753283
Farmlands	0.00412982	0.00053000	-	0.00465982
Managed Forests	0.00412982	0.00053000	-	0.00465982

TOWN OF AMHERSTBURG
2013 TAX RATE SUMMARY

March 27, 2013

Class	County Rate	Education Rate	Municipal Rate	Total
Residential - RT	0.00439281	0.00212000	0.00823870	0.01475151
Residential Farm 1 - R1	0.00109820	0.00053000	0.00205968	0.00368788
Multi-Residential MT	0.00858970	0.00212000	0.01610996	0.02681966
Commercial Occupied - CT	0.00475321	0.01375647	0.00891464	0.02742432
Commercial Excess Land - CU	0.00332725	0.00962953	0.00624025	0.01919703
Commercial Vacant Land - CX	0.00246876	0.00715405	0.00463015	0.01425296
Commercial Farmland - C1	0.00107364	0.00055250	0.00205968	0.00368582
Commercial Parking Lot - GT	0.00241354	0.00659780	0.00463015	0.01364149
Commercial New Const. Full - XT	0.00475321	0.01260000	0.00891464	0.02626785
Commercial New Const. Ex. Land - XU	0.00332725	0.00882000	0.00624025	0.01838750
Shopping Centre Occupied - ST	0.00475321	0.01375647	0.00891464	0.02742432
Shopping Vacant/excess Land - SU	0.00325283	0.00962953	0.00624025	0.01912261
Office Building Occupied - DT	0.00499887	0.01260000	0.00958985	0.02718872
Office Building Excess Land - DU	0.00349921	0.00882000	0.00671289	0.01903210
Industrial Occupied - IT	0.00853303	0.01590000	0.01600368	0.04043671
Industrial Occ. PIL - IH	0.00853303	0.01590000	0.01600368	0.04043671
Industrial Excess Land - IU	0.00554647	0.01033500	0.01040239	0.02628386
Industrial Vacant Land - IX	0.00554647	0.01033500	0.01040239	0.02628386
Industrial Farmland Class 1 - I1	0.00107364	0.00055250	0.00205968	0.00368582
Industrial New Const. Full - JT	0.00853303	0.01260000	0.01600368	0.03713671
Large Industrial Occupied - LT	0.01179953	0.01590000	0.02212998	0.04982951
Large Industrial Excess Land - LU	0.00766969	0.01033500	0.01438449	0.03238918
Pipeline - PT	0.00572383	0.01590000	0.01073503	0.03235886
Farm - FT	0.00109820	0.00053000	0.00205968	0.00368788
Managed Forest - TT	0.00109820	0.00053000	0.00205968	0.00368788

CORPORATION OF THE TOWN OF KINGSVILLE					
2013 TAX RATES *					
Tax Property Class	Class	Local	County	Education	Total
Residential	RT	0.00571542	0.00439281	0.00212000	0.01222823
Farmland	FT	0.00142886	0.00109820	0.00053000	0.00305706
Farmland Awaiting Development Phase 1	R1	0.00142886	0.00109820	0.00053000	0.00305706
Commercial Occupied	CT	0.00618434	0.00475321	0.01375647	0.02469402
Commercial Vacant Units Excess Land	CU	0.00432904	0.00332725	0.00962953	0.01728582
Parking Lot / Vacant Land	CX	0.00321207	0.00246876	0.00715405	0.01283488
Commercial Occupied New Const	XT	0.00618434	0.00475321	0.01260000	0.02353755
Commercial Vacant / Excess Lnd New Const	XU	0.00432904	0.00332725	0.00882000	0.01647629
Multi-Residential	MT	0.01117593	0.00858970	0.00212000	0.02188563
Pipelines	PT	0.00744719	0.00572383	0.01590000	0.02907102
Industrial Occupied	IT	0.01110221	0.00853303	0.01590000	0.03553524
Industrial Vacant Units & Excess Land	IU	0.00721643	0.00554647	0.01033500	0.02309790
Industrial Vacant Land	IX	0.00721643	0.00554647	0.01033500	0.02309790
Industrial Occupied New Const	JT	0.01110221	0.00853303	0.01260000	0.03223524
Industrial Vacant New Const	JU	0.00721643	0.00554647	0.00819000	0.02095290
Large Industrial Occupied	LT	0.01535219	0.01179953	0.01590000	0.04305172
Large Industrial Vacant Land	LU	0.00997893	0.00766969	0.01033500	0.02798362
Managed Forests	TT	0.00142886	0.00109820	0.00053000	0.00305706

TOWN OF LAKESHORE, 419 Notre Dame, Belle River, ON, N0R 1A0
519-728-2700, fax: 519-728-9530

2013 TAX RATES									
<u>Class</u>	<u>RTC / RTQ</u>	<u>Municipal</u>	<u>County</u>	<u>School</u>	<u>Total</u>	<u>BIA LEVY in Belle River</u>			
Residential	RT	0.0053030	0.0043928	0.0021200	0.0118158				
Residential - Awaiting Dev	R1	0.0013258	0.0010982	0.0005300	0.0029540				
Multi-residential	MT	0.0103696	0.0085897	0.0021200	0.0210793				
Commercial - Full	CT	0.0057381	0.0047532	0.0137565	0.0242478	0.0029024			
Comm - Vac Unit/Excess Land	CU	0.0040167	0.0033273	0.0096295	0.0169735	0.0020317			
Comm-Parking Lt/Vac Land	CX	0.0029803	0.0024688	0.0071541	0.0126032	0.0015075			
Parking Lot	GT	0.0029803	0.0024688	0.0071541	0.0126032	0.0015075			
Comm-Farmland Awaiting Dev	C1	0.0013258	0.0010982	0.0005300	0.0029540				
New Construction Comm - Full	XT	0.0057381	0.0047532	0.0126000	0.0230913				
New Construction Comm - Excess Land	XU	0.0040167	0.0033273	0.0088200	0.0161640				
Industrial - Full	IT	0.0103012	0.0085330	0.0159000	0.0347342				
Industrial - Vac Unit/Excess Land	IU	0.0066958	0.0055465	0.0103350	0.0225773				
Industrial - Vacant Land	IX	0.0066958	0.0055465	0.0103350	0.0225773				
Industrial - Awaiting Dev	I1	0.0013258	0.0010982	0.0005300	0.0029540				
New Construction Industrial - Full	JT	0.0103012	0.0085330	0.0126000	0.0314342				
New Construction Industrial - Excess Land	JU	0.0066958	0.0055465	0.0081900	0.0204323				
New Construction Industrial - Vacant Land	JX	0.0066958	0.0055465	0.0081900	0.0204323				
Large Industrial - Full	LT	0.0142446	0.0117995	0.0159000	0.0419441				
Lrg Indust. - Vac Unit/Excess Land	LU	0.0092590	0.0076697	0.0103350	0.0272637				
New Construction Large Industrial - Full	KT	0.0142446	0.0117995	0.0126000	0.0386441				
New Construction Large Ind - Excess/Vac Land	KU	0.0092590	0.0076697	0.0081900	0.0251187				
Pipeline - Full	PT	0.0069099	0.0057238	0.0159000	0.0285337				
Farmlands	FT	0.0013258	0.0010982	0.0005300	0.0029540				
Managed Forests	TT	0.0013258	0.0010982	0.0005300	0.0029540				
NOTE: Shopping Centre class has been eliminated - ST & SU are now equivalent of CT & CU									
Overall percentage increase in Residential Tax Rate = 2.16%									
Municipal Increase = 4.56 %									
County increase = 2.23 %									
Education decrease = 4.24 %									
- percentages do not include special area rates or garbage charges									
						Tax Increase on the average house with \$225,000 assessment			
						2012 2013			
						Municipal	\$ 1,138.57	\$ 1,193.18	\$ 54.61
						County	\$ 966.29	\$ 988.38	\$ 22.09
						Education	\$ 497.25	\$ 477.00	\$ (20.25)
							\$ 2,602.10	\$ 2,658.56	\$ 56.45
calculations do not include special area rates or garbage charges									

2013 Town of LaSalle Tax Rates
 \$200 000 x 2013 Tax Rate (0.01537781) = \$3,075.56

Classification	LaSalle	County	Education	Total
Residential/Farm	0.00886500	0.00439281	0.00212000	0.01537781
Multi-Residential	0.01733500	0.00858970	0.00212000	0.02804470
Commercial	0.00959200	0.00475321	0.01375647	0.02810168
Comm Vacant Land	0.00498200	0.00246876	0.00715405	0.01460481
Shopping Ctr Occ	0.00959200	0.00475321	0.01375647	0.02810168
Industrial	0.01722000	0.00853303	0.01590000	0.04165303
Ind Vacant Land	0.01119300	0.00554647	0.01033500	0.02707447
Lg Ind Occupied	0.02381200	0.01179953	0.01590000	0.05151153
Lg Ind Excess Land	0.01547800	0.00766969	0.01033500	0.03348269
Farmland	0.00221600	0.00109820	0.00053000	0.00384420
Pipeline	0.01155100	0.00572383	0.01590000	0.03317483

MUNICIPALITY OF LEAMINGTON

Schedule 'B' to Bylaw 284-13

2013 TAX RATES

REALTY TAX CLASS			TAXING AUTHORITY				TOTAL TAX RATE	
			LEAMINGTON		COUNTY	SCHOOL	URBAN	GENERAL
DESCRIPTION	RTC	RTQ	URBAN	GENERAL				
Commercial P-I-L	C	P	1.210811	1.019454	0.475321	1.375647	3.061779	2.870422
Commercial P-I-L	C	F	1.210811	1.019454	0.475321	1.375647	3.061779	2.870422
Commercial P-I-L	C	G	1.210811	1.019454	0.475321	0.000000	1.686132	1.494775
Commercial P-I-L	C	V	0.847568	0.713618	0.332725	0.962953	2.143246	2.009296
Commercial P-I-L	C	Y	0.628880	0.529492	0.246876	0.715405	1.591161	1.491772
Commercial Taxable	C	T	1.210811	1.019454	0.475321	1.375647	3.061779	2.870422
Commercial Taxable	C	U	0.847568	0.713618	0.332725	0.962953	2.143246	2.009296
Commercial Taxable	C	X	0.628880	0.529492	0.246876	0.715405	1.591161	1.491772
Office Building	D	T	1.302520	1.096670	0.511323	1.260000	3.073843	2.867992
Office Building	D	U	0.911764	0.767669	0.357926	0.882000	2.151690	2.007595
Exempt	E	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Farmlands	F	T	0.279751	0.235539	0.109820	0.053000	0.442571	0.398359
Parking Lots	G	T	0.628880	0.529492	0.246876	0.715405	1.591161	1.491772
Industrial P-I-L	I	F	2.173665	1.830138	0.853303	1.590000	4.616967	4.273441
Industrial P-I-L	I	V	1.412882	1.189590	0.554647	1.033500	3.001029	2.777737
Industrial P-I-L	I	Y	1.412882	1.189590	0.554647	1.033500	3.001029	2.777737
Industrial Taxable	I	T	2.173665	1.830138	0.853303	1.590000	4.616967	4.273441
Industrial Taxable	I	U	1.412882	1.189590	0.554647	1.033500	3.001029	2.777737
Industrial Taxable	I	X	1.412882	1.189590	0.554647	1.033500	3.001029	2.777737
Industrial P-I-L	I	H	2.173665	1.830138	0.853303	1.590000	4.616967	4.273441
Large Industrial	L	T	3.005756	2.530725	1.179951	1.590000	5.775707	5.300676
Large Industrial	L	U	1.953741	1.644972	0.766968	1.033500	3.754209	3.445440
Multi-Residential P-I-L	M	P	2.188100	1.842292	0.858969	0.212000	3.259069	2.913261
Multi-Residential	M	T	2.188100	1.842292	0.858969	0.212000	3.259069	2.913261
Residential	R	T	1.119004	0.942156	0.439281	0.212000	1.770284	1.593437
Pipeline	P	T	1.458062	1.227629	0.572383	1.590000	3.620445	3.390012
Residential P-I-L	R	F	1.119004	0.942156	0.439281	0.212000	1.770284	1.593437
Residential P-I-L	R	H	1.119004	0.942156	0.439281	0.212000	1.770284	1.593437
Residential	R	T	1.119004	0.942156	0.439281	0.212000	1.770284	1.593437
Shopping Centres	S	T	1.210811	1.019454	0.475321	1.375647	3.061779	2.870422
Shopping Centres	S	U	0.847568	0.713618	0.332725	0.962953	2.143246	2.009296
Managed Forests	T	T	0.279751	0.235539	0.109820	0.053000	0.442571	0.398359
Commercial New Construction	X	T	1.210811	1.019454	0.475321	1.260000	2.946132	2.754775
Commercial New Excess Land	X	U	0.847568	0.713618	0.332725	0.882000	2.062293	1.928343
Shopping Ctre New Construction	Z	T	1.210811	1.019454	0.475321	1.260000	2.946132	2.754775
Shopping Ctre Excess Land	Z	U	0.847568	0.713618	0.332725	0.882000	2.062293	1.928343
Industrial New Construction	J	T	2.173665	1.830138	0.853303	1.260000	4.286967	3.943441
Industrial New Excess Land	J	K	1.412882	1.189590	0.554647	0.819000	2.786529	2.563237
Large Industrial New Construction	K	T	3.005756	2.530725	1.179951	1.260000	5.445707	4.970676
Large Industrial New Excess Land	K	U	1.953741	1.644972	0.766969	0.819000	3.539710	3.230941
Residential (FARMLAND 1)	R	1	0.279751	0.235539	0.109820	0.053000	0.442571	0.398359
Residential (FARMLAND 2)	R	4	0.279751	0.235539	0.109820	0.053000	0.442571	0.398359
Office Building (New Const Full)	Y	T	1.302520	1.096670	0.511323	1.260000	3.073843	2.867992
Office Building (New Const Excess)	Y	U	0.911764	0.767669	0.357926	0.882000	2.151690	2.007595
Commercial (FARMLAND 1)	C	1	0.279751	0.235539	0.109820	0.053000	0.442571	0.398359
Commercial (FARMLAND 2)	C	4	0.302703	0.254864	0.118830	0.343912	0.765445	0.717606
Industrial (FARMLAND 1)	I	1	0.279751	0.235539	0.109820	0.053000	0.442571	0.398359
Industrial (FARMLAND 2)	I	4	0.543416	0.457535	0.213326	0.258375	1.015117	0.929235

Res / Farm	Own	63.210%	59.127%
	County	24.814%	27.568%
	School	11.975%	13.305%
Commercial	Own	39.546%	35.516%
	County	15.524%	16.559%
	School	44.930%	47.925%
Industrial	Own	47.080%	42.826%
	County	18.482%	19.968%
	School	34.438%	37.207%

MUNICIPALITY OF LEAMINGTON

Schedule 'B' to Bylaw 284-13

2013 TAX RATES

GENERAL RATES - DEFINED AREA

URBAN

Assessment maps 1 through 41 inclusive, excluding properties in the new rural defined area. And new urban properties.

RURAL

Assessment maps 42 through 92 inclusive, excluding properties in the new urban defined area. And new rural properties.

NEW URBAN

Maps 490-02000 through 490-20200, 490-24300 through 490-24500, 530-00000 through 530-09400, 530-10100 through 530-15300, 530-24400 through 530-25200, 530-28800 through 530-28900, 590-00100 through 590-01399, 590-08300 through 590-99999, 640-00102, 640-10100, 640-10110, 650-00600 through 650-01400, 650-09400 through 650-10000

NEW RURAL

Maps 160-00100 through 160-00300, 160-00390, 220-06100, 410-00100 through 410-00600, 410-04000

REALTY TAX CLASS			SPECIAL AREA RATES			GARBAGE FEE	
			DESCRIPTION	RTC	RTQ		
Commercial Taxable	C	T				0.135493	
	C	U	0.094845		0.158104	Rural	\$ 127.00
	C	X	0.070374		0.000000		
Commercial New Construction	X	T	0.135493		0.225863		
Commercial New Excess Land	X	U	0.094845		0.158104		
Office Building	D	T	0.145756		0.242970		
	D	U	0.102029		0.170079		
Industrial Taxable	I	T	0.243240		0.405472		
	I	U	0.158106		0.263557		

B.I.A. - Business Improvement Area

properties, minimum/maximum rates defined in Bylaw 3007

UPTOWN PARKING AREA

properties, minimum/maximum rates defined in Bylaw 4421

Schedule "B" to BY-LAW 2013-12

**Town of Tecumseh
2013 Tax Rates Schedule - Attachment to By-law 2013-12**

RTC	RTQ	Description		2013 Municipal Tax Rates	2013 County Tax Rates	2013 Education Tax Rates	Grand Total Rate
R	T	Res/Farm	Full	0.00718607	0.00439281	0.00212000	0.01369888
M	T	Multi-Residential	Full	0.01405164	0.00858970	0.00212000	0.02476134
F	T	Farmlands	Full	0.00179652	0.00109820	0.00053000	0.00342472
C	T	Commercial	Full	0.00777564	0.00475321	0.01375647	0.02628532
X	T	Commercial - NC	Full	0.00777564	0.00475321	0.01260000	0.02512885
C	U	Commercial	Excess Land	0.00544295	0.00332725	0.00962953	0.01839973
X	U	Commercial - NC	Excess Land	0.00544295	0.00332725	0.00882000	0.01759020
C	X	Commercial	Vacant Land	0.00403857	0.00246876	0.00715405	0.01366138
X	X	Commercial - NC	Vacant Land	0.00403857	0.00246876	0.00715405	0.01366138
C	1	Farmland 1	Land for Development	0.00179652	0.00109820	0.00053000	0.00342472
S	T	Shopping Centre	Full	0.00777564	0.00475321	0.01375647	0.02628532
Z	T	Shopping Centre - NC	Full	0.00777564	0.00475321	0.01260000	0.02512885
S	U	Shopping Centre	Excess Land	0.00544295	0.00332725	0.00962953	0.01839973
Z	U	Shopping Centre - NC	Excess Land	0.00544295	0.00332725	0.00882000	0.01759020
D	T	Office Building	Full	0.00836459	0.00511323	0.01260000	0.02607782
D	U	Office Building	Excess Land	0.00585521	0.00357926	0.00882000	0.01825447
I	T	Industrial	Full	0.01395894	0.00853303	0.01590000	0.03839197
J	T	Industrial - NC	Full	0.01395894	0.00853303	0.01260000	0.03509197
I	U	Industrial	Excess Land	0.00907331	0.00554647	0.01033500	0.02495478
I	X	Industrial	Vacant Land	0.00907331	0.00554647	0.01033500	0.02495478
I	H	Utilities	Full	0.01395894	0.00853303	0.01590000	0.03839197
I	K	Utilities	Full	0.00907331	0.00554647	0.01033500	0.02495478
L	T	Large Industrial	Full	0.01930250	0.01179953	0.01590000	0.04700203
L	U	Large Industrial	Excess Land	0.01254663	0.00766969	0.01033500	0.03055132
P	T	Pipeline	Full	0.00936345	0.00572383	0.01590000	0.03098728
T	T	Managed Forest	Full	0.00179652	0.00109820	0.00053000	0.00342472

By-law # 14-2013
Page 2

Now therefore The Council of the Corporation of the County of Essex hereby enacts as follows:

1. That the 2013 assessment per property class as detailed in Schedule 3 attached hereto and forming part of this by-law, be adopted for purposes of calculating the tax rates for County purposes and for determining the levy on all County municipalities.
2. That the estimated share of payments in lieu of taxes and taxation for certain railway and power utility lands as set out in Schedule 4 attached hereto and forming part of this by-law be adopted.
3. That the amount to be raised by tax rates for County purposes in the amount \$ 74,552,813 as set out in Schedule 5 attached hereto and forming part of this by-law be adopted.
4. That in accordance with the calculations set out in Schedule 6 attached hereto and forming part of this by-law, the tax rates to be applied on the rateable assessment in each local municipality for County purposes, shall be as follows:

Property Classes	County Tax Rates
Residential	0.00439281
Residential Farmland Class 1	0.00109820
Multi-Residential	0.00858970
Farm	0.00109820
Managed Forest	0.00109820
Commercial	
Occupied	0.00475321
Excess Land	0.00332725
Vacant Lands (at Parking Rate)	0.00246876
Commercial Farmland Class 1	0.00109820
Parking Lots	0.00246876
Commercial (Former Shopping Centre)	
Occupied	0.00475321
Excess Land	0.00332725
Office Building	
Occupied	0.00511323
Excess Land	0.00357926

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Property Classes	County Tax Rates
Industrial	
Occupied	0.00853303
Excess Land	0.00554647
Vacant Land	0.00554647
Industrial Farmland Class 1	0.00109820
Large Industrial	
Occupied	0.01179953
Excess Land	0.00766969
Pipeline	0.00572383

5. THAT the tax rate reductions for:
- The vacant and excess land subclasses in the commercial property class is 30%;
 - The vacant and excess land subclasses in the industrial property class is 35%;
 - The first subclass of farmland awaiting development in the residential/farm property class is 75%;
 - The first subclass of farmland awaiting development in all other classes is calculated as:
Percentage Reduction = $100 - [(100 - R) / T]$
R is the percentage reduction for the municipality for the first subclass for the residential property class;
and
T is the amount equal to the tax rate for the property class divided by the tax rate for the residential property class,
 - The second subclass of farmland awaiting development for all property classes is 75%.
6. THAT the distribution of the amount to be raised by tax rates for County purposes, in the amount of \$ 74,552,813 as set out in Schedule 7 attached hereto and forming part of this by-law, be adopted.
7. THAT the total to be raised by the local municipalities for 2013 County purposes, as set out in Schedule 8 attached hereto and forming part of this by-law, be adopted.
8. THAT pursuant to Subsection 21 of Section 311 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, the

Loading....

TOWNSHIP OF PELEE

1045 West Shore Rd

Pelee Island, ON N0R 1M0

(519) 724-2931

2013 Tax Rates

	MUNICIPAL	SCHOOL	TOTAL
COMMERCIAL	0.02783295	0.01430000	0.02854790
INDUSTRIAL	0.01617104	0.00734060	0.02351164
RESIDENTIAL	0.01279929	0.00241000	0.01520929
FARMLAND	0.00319982	0.00060250	0.00380232

