



The Corporation of the Town of LaSalle

Date:	June 27, 2017	Report No:	FIN-17-2017
Directed To:	Members of Council	Attachments:	
Department:	Finance		
Prepared By:	Dale Langlois, CPA, CA Manager of Finance & Deputy Treasurer	Policy References:	None
Subject:	Tax Rate History Comparison of Local Municipalities		

Recommendation:

That the report be received.

Report

At the April 11, 2017, Councilor Renaud requested administration to prepare a report comparing the tax rates of all of the municipalities in Essex County over the past six years.

The chart below compares the overall tax rate of all of the Municipalities in the region. The overall tax rate was used for comparative purposes as Windsor, which does not have an upper tier tax rate, is included in this analysis.

Year	Windsor	LaSalle	Leamington*	Kingsville	Amherstburg	Lakeshore	Tecumseh	Essex**
2017	1.8392%	1.5982%	1.8052%	1.3079%	1.6068%	1.2375%	1.3900%	1.5659%
2016	1.8364%	1.5912%	1.7860%	1.2934%	1.5906%	1.2239%	1.3912%	1.5349%
2015	1.8298%	1.5677%	1.7680%	1.2670%	1.5683%	1.2084%	1.3970%	1.5030%
2014	1.8464%	1.5530%	1.7695%	1.2533%	1.5322%	1.1916%	1.4028%	1.5019%
2013	1.8639%	1.5378%	1.7703%	1.2228%	1.4752%	1.1816%	1.3699%	1.4672%
2012	1.8141%	1.5091%	1.7471%	1.2057%	1.4313%	1.1565%	1.2999%	1.4370%
5 yr % Chg.	1.38%	5.90%	3.33%	8.48%	12.26%	7.00%	6.93%	8.97%

*Urban rate was used for this analysis

**Ward 1 (Urban Essex) was used for this analysis and includes garbage collection and disposal mill rates

As can be determined by the above chart, LaSalle's tax rate increase over the past 6 years falls at the lower end of Municipal tax rate increases in the region.

In addition to the request above, the following chart was created to show the comparative total combined property tax, water and wastewater cost for a \$200,000 house that uses 27 cubic meters of water per month over the past five years.

Year	Windsor	LaSalle	Leamington	Kingsville	Amherstburg	Lakeshore	Tecumseh	Essex
2017	5,208	4,012	4,972	3,306	4,852	3,895	3,856	4,427
2016	5,162	3,998	4,886	3,241	4,798	3,830	3,829	4,347
2015	5,128	3,920	4,797	3,147	4,754	3,765	3,823	4,324
2014	5,139	3,848	4,757	3,103	4,531	3,685	3,805	4,279
2013	5,147	3,786	4,689	3,042	4,417	3,640	3,699	4,189
2012	4,988	3,686	4,577	3,007	4,258	3,550	3,534	4,089
5 Yr. Chg.	220	326	395	299	594	345	322	338
5 Yr. % Chg.	4.4%	8.8%	8.6%	9.9%	14.0%	9.7%	9.1%	8.3%

Also, the following chart was created to show the change in the total cost of a \$200,000 home that uses 27 cubic meters of water per month and also takes into account the effect of the average change in assessment value for each Municipality from 2016 to 2017.

Year	Windsor	LaSalle	Leamington	Kingsville	Amherstburg	Lakeshore	Tecumseh	Essex
2017	5,318	4,150	5,063	3,376	4,917	3,972	3,970	4,503
2016	5,162	3,998	4,886	3,241	4,798	3,830	3,829	4,347
Chg.	156	152	177	135	119	142	141	156
% Chg.	3.0%	3.8%	3.6%	4.2%	2.5%	3.7%	3.7%	3.6%

There are many factors that affect the amount in which each Municipality has to raise their property taxes, water and wastewater rates each year, which can include but are not limited to: inflation, services level changes, operational grants received, new mandatory legislation set by upper levels of government, minimum wage rates set by the Provincial government, labour contract rate changes, etc.

The chart below outlines the median family income and median value of dwellings for each Municipality in the region.

2011 Census	Windsor	LaSalle	Leamington	Kingsville	Amherstburg	Lakeshore	Tecumseh	Essex
Median Family Income	63,418	98,361	64,966	79,924	87,900	92,088	99,396	78,726
Median Value of Dwellings	151,473	219,286	174,475	200,001	190,351	225,141	224,561	174,822
Med. Value as a % of Med. Income	239%	223%	269%	250%	217%	244%	226%	222%

Note: The above table contains information from the 2011 census data as income related data from the 2016 census will not be released until September 2017.

As can be seen from the above chart, households with higher incomes are willing to own a higher valued residence and hence pay a corresponding higher amount of property taxes.

Please feel free to contact me with any questions about this analysis.

Yours truly,



Dale Langlois, CPA, CA
Manager of Finance & Deputy Treasurer

Reviewed by:						
D/ CAO	Finance	Council Services	Environmental Services	Planning & Development	Culture & Recreation	Fire Services
						