



## **The Corporation of the County of Essex**

### **By-Law Number 2025-39**

#### **A By-law to adopt optional property tax subclass for the Corporation of the County of Essex and all the local municipalities within the boundaries of the County of Essex.**

**Whereas** the Corporation of the County of Essex (hereinafter referred to as the "**County of Essex**") is designated as an upper-tier municipality as defined in the *Municipal Act, 2001*, S.O. 2001 c.25, as amended (hereinafter referred to as the "**Municipal Act**"); and,

**Whereas** the Council of the Corporation of the County of Essex deems it expedient, pursuant to Section 2 (3.1) of the *Assessment Act*, R.S.O. 1990, c. A. 31, as amended (hereinafter referred to as the "**Assessment Act**"), to adopt optional property tax classes and subclasses for the Corporation of the County of Essex and all of its constituent local municipalities; and,

**Whereas** Ontario Regulation 73/25 made under the *Assessment Act* and Ontario Regulation 74/25 under the *Municipal Act* operate to create a new optional property tax subclass for affordable rental housing within the Multi-Residential and New Multi-Residential property classes; and,

**Whereas** the subclass applies to both existing and newly built units that meet the definition of affordable rental housing as defined in the *Development Charges Act, 1997*, S.O. 1997, c. 27, meaning rents for qualifying units do not exceed 30% of gross income for households at the 60th percentile of all renters in a municipality; and,

**Whereas** Ontario Regulations 73/25 and 74/25, require municipalities to adopt the optional subclass by September 30, 2025.

**Now Therefore** the Council of the Corporation of the County of Essex hereby enacts as follows:

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1. **That** the following optional property tax subclass be adopted for the Multi Residential and New Multi Residential property tax classes:
  - i. Affordable Rental Housing Subclass
2. **That** this By-law be given three readings, and shall be deemed to have come into full force and effect on September 30, 2025.

**Read a first, second and third time and Finally Passed this Seventeenth day of September, 2025.**

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Hilda MacDonald, Warden

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Katherine J. Hebert, Clerk

**Clerk's Certificate**

I, Katherine J. Hebert, Clerk of the Corporation of the County of Essex, do hereby certify that the foregoing is a true and correct copy, of **By-law Number 2025-39** passed by the Council of the said Corporation on this **Seventeenth day of September, 2025.**

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Katherine J. Hebert, Clerk  
Corporation of the County of Essex