



The Corporation of the County of Essex

By-Law Number 2026-05

A By-law to Establish Tax Policy and Levy Property Taxes for the year 2026.

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 Section 289 of the *Municipal Act* provides that the Council of an upper-tier municipality shall, in each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the upper-tier municipality;

And whereas Section 308 of the *Municipal Act* provides that each upper-tier municipality shall establish tax ratios for each prescribed property class that will apply for both upper-tier and lower-tier municipal purposes;

And whereas Section 313 of the *Municipal Act* provides that each upper-tier shall establish tax rate reductions pursuant to prescribed property subclasses that will apply for both upper-tier and lower-tier municipal purposes;

And whereas Section 311 of the *Municipal Act* provides for the establishment of tax rates to be levied for upper-tier municipal purposes, estimates of the amounts those rates will raise within each local area municipality, and the structure of installments by which those estimates will be paid to the upper-tier municipality;

And whereas property classes and property subclasses have been prescribed pursuant to Sections 7 and 8 of the *Assessment Act*, R.S.O. 1990, c. A. 31, as amended (hereinafter referred to as the "**Assessment Act**");

And whereas all property assessment rolls on which the 2026 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*;

Now Therefore in respect of the 2026 taxation year, the Council for the Corporation of the County of Essex hereby enacts as follows:

- 1) **That** the County of Essex has prepared and adopted estimates of all sums required to be raised against rateable property during the year for its own purposes totaling \$145,144,950 pursuant to Section 289 of the *Municipal Act* as detailed in Schedule 1 attached hereto and forming part of this By-law;

- 2) **That** the tax ratios to apply for upper-tier and lower-tier municipal purposes for each of the property classes shall be:
 - a) 1.000000 for the residential property class;
 - b) 1.100000 for the new multi-residential class;
 - c) 0.250000 for the farmland class;
 - d) 0.250000 for the managed forest class;
 - e) 1.100000 for the multi-residential class;
 - f) 1.069918 for the commercial broad class;
 - g) 1.082044 for the commercial residual class;
 - h) 1.082044 for the office building class;
 - i) 0.582500 for the parking lot / vacant land class;
 - j) 2.129244 for the industrial broad class;
 - k) 1.942500 for the industrial residual class;
 - l) 2.686100 for the large industrial class;
 - m) 1.047098 for the landfill class;
 - n) 1.303000 for the pipeline class; and
 - o) 1.580625 for the aggregate extraction class

- 3) **That** the tax rates that would otherwise be levied for upper-tier and lower-tier municipal purposes for the subclasses prescribed under

paragraph 1 of Subsection 8(1) of the *Assessment Act* shall be reduced as follows:

- a) For the first subclass of farmland awaiting development in the residential/farm property class by 75 per cent;
 - b) For the first subclass of farmland awaiting development in all other classes by the percentage required so that the tax rate matches the tax rate for the first subclass of the residential/farm property class; and
 - c) For the second subclass of farmland awaiting development for all property classes by 75 per cent.
- 4) **That** in accordance with Subsection 313(1.3) of the *Municipal Act* no tax rate reductions shall be applied to the vacant or excess land subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the *Assessment Act*;
 - 5) **That** each lower-tier municipality within the County of Essex shall levy on all property rateable for the upper-tier purposes the tax rates set out in Schedule 2A attached hereto and forming part of this By-law;
 - 6) **That** each lower-tier municipality within the County of Essex shall levy on all property eligible for the payment in lieu of taxation for upper-tier purposes the rates set out in Schedule 2B attached hereto and forming part of this By-law;
 - 7) **That** in accordance with Section 311(11) of the *Municipal Act*, the County of Essex has prepared estimates of the taxes to be raised for upper-tier municipal purposes within each lower-tier municipality and said estimates are set out in Schedule 3A attached hereto and forming part of this By-law;
 - 8) **That** the County of Essex has prepared estimates of the payments in lieu of tax for upper-tier municipal purposes within each lower-tier municipality and the said estimates are set out in Schedule 3B attached hereto and forming part of this By-law;
 - 9) **That** pursuant to Sections 311 and 322 of the *Municipal Act*, and Ontario Regulation 382/98 made under the said *Municipal Act*, the amounts raised by the lower-tier municipalities in accordance with this

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By-law shall be paid to the County of Essex in accordance with Schedule 4 attached hereto and forming part of this By-law, which reflects the following:

Installment Due Date	Installment Amount
March 26, 2026	25 per cent of the amount required for County purposes for the prior year, less 50% of the County portion of tax relief under the County Tax Assistance Program in that year
June 25, 2026	50 per cent of the amount required for County purposes for the year less the amount of the instalment due to March 26
September 24, 2026	25 per cent of the amount required for County purposes for the prior year
December 10, 2026	The balance of the amount required for County purposes for the year including prescribed adjustments that may be made subsequent to the establishment of estimates for the year

- 10) **That** pursuant to Section 315 of the *Municipal Act*, the share of the County of Essex of amounts received by lower-tier municipalities in respect to certain railway and power utility lands shall also be paid to the County of Essex in accordance with the payment schedule identified in Schedule 4 of this By-law;
- 11) **That** pursuant to Section 311(19) of the *Municipal Act* a lower tier municipality that fails to make any payment or portion thereof, as provided in this By-law shall pay to the County of Essex interest on the amount in default at a rate equivalent to the prime rate of interest charged by the Canadian Imperial Bank of Commerce during the default period, or at the rate of 15% per annum, whichever is the lesser; and
- 12) **That** By-law 2026-05 be given three readings, and shall come into force and take effect after the final passing.

**Read a first, second and third time and Finally Passed this
Eighteenth day of February, 2026.**

Hilda MacDonald, Warden

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 2026-05** passed by the Council of the said Corporation on this **Eighteenth day of February, 2026.**

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