

## Schedule 1: 2026 Estimate of All Sums Required to be Raised

Detail	Department	2025 Budget	2025 Projection (unaudited)	2026 Budget
Net Operating Expenditures	Community Services	761,950	754,370	1,200,000
Net Operating Expenditures	Sun Parlor Home	12,515,040	11,937,420	12,498,040
Net Operating Expenditures	Emergency Medical Services	15,378,720	14,947,880	16,448,190
Net Operating Expenditures	Infrastructure Services	12,865,640	13,628,260	13,427,950
Net Operating Expenditures	Library Services	5,920,060	5,931,060	6,131,780
Net Operating Expenditures	General Government Services	5,437,130	5,752,660	5,868,090
Net Operating Expenditures	External Commitments	39,855,700	39,649,180	40,666,130
Net Operating Expenditures	Operating Surplus	0	144,410	0
<b>Operating Expenditures</b>	<b>Total</b>	<b>92,734,240</b>	<b>92,745,240</b>	<b>96,240,180</b>
Net Capital Expenditures	Community Services	730	730	730
Net Capital Expenditures	Sun Parlor Home	1,581,300	1,564,800	1,582,800
Net Capital Expenditures	Emergency Medical Services	2,125,210	2,183,810	1,720,350
Net Capital Expenditures	Infrastructure Services	39,893,410	39,561,780	40,917,990
Net Capital Expenditures	Library Services	1,086,400	1,075,400	1,033,500
Net Capital Expenditures	General Government Services	2,622,400	2,619,830	3,649,400
Net Capital Expenditures	External Commitments	0	0	0
Net Capital Expenditures	Capital Surplus	0	292,100	0
<b>Capital Expenditures</b>	<b>Total</b>	<b>47,309,450</b>	<b>47,298,450</b>	<b>48,904,770</b>
Total Department Requirement	Community Services	762,680	755,100	1,200,730
Total Department Requirement	Sun Parlor Home	14,096,340	13,502,220	14,080,840
Total Department Requirement	Emergency Medical Services	17,503,930	17,131,690	18,168,540
Total Department Requirement	Infrastructure Services	52,759,050	53,190,040	54,345,940
Total Department Requirement	Library Services	7,006,460	7,006,460	7,165,280
Total Department Requirement	General Government Services	8,059,530	8,372,490	9,517,490
Total Department Requirement	External Commitments	39,855,700	39,649,180	40,666,130
Total Department Requirement	Overall County Surplus	0	436,510	0
<b>Total County Requirement</b>		<b>140,043,690</b>	<b>140,043,690</b>	<b>145,144,950</b>

**Schedule 2A: Property Tax Parameters Rates and Estimates**

Residential Rate		0.0057190641					
Property Class / Subclass	RTCRTQ	Tax Ratio	Subclass Discount	Weighted Ratio	County Tax Rate	CVA	County Levy (Taxable)
Residential	RT	1.000000	0.00%	1.000000	0.0057190641	20,634,914,692	\$118,012,400
Residential	RH	1.000000	0.00%	1.000000	0.0057190641	894,800	\$5,117
Residential First Subclass of Farmland Awaiting Development	R1	1.000000	75.00%	0.250000	0.0014297660	7,100,100	\$10,151
Farmland	FT	0.250000	0.00%	0.250000	0.0014297660	3,487,522,411	\$4,986,341
Managed Forest	TT	0.250000	0.00%	0.250000	0.0014297660	6,976,200	\$9,974
New Multi-Residential	NT	1.100000	0.00%	1.100000	0.0062909705	92,396,200	\$581,262
Multi-Residential	MT	1.100000	0.00%	1.100000	0.0062909705	157,402,000	\$990,211
Commercial Residual	CT	1.082044	0.00%	1.082044	0.0061882790	1,385,398,981	\$8,573,235
New Commercial	XT	1.082044	0.00%	1.082044	0.0061882790	0	\$0
Shopping Centre	ST	1.082044	0.00%	1.082044	0.0061882790	174,113,611	\$1,077,464
New Shopping Centre	ZT	1.082044	0.00%	1.082044	0.0061882790	0	\$0
Commercial	CH	1.082044	0.00%	1.082044	0.0061882790	1,962,300	\$12,143
Commercial Excess Land	CU	1.082044	0.00%	1.082044	0.0061882790	21,986,836	\$136,061
New Commercial Excess Land	XU	1.082044	0.00%	1.082044	0.0061882790	0	\$0
Shopping Centre Excess Land	SU	1.082044	0.00%	1.082044	0.0061882790	333,900	\$2,066
New Shopping Centre Excess Land	ZU	1.082044	0.00%	1.082044	0.0061882790	0	\$0
Commercial First Subclass of Farmland Awaiting Development	C1	1.082044	76.89%	0.250000	0.0014297681	5,730,000	\$8,193
Commercial Small Scale On-Farm Business Sub-Class 1	C7	1.082044	0.00%	1.082044	0.0061882790	156,500	\$968
Commercial Small Scale On-Farm Business Sub-Class 2	C0	1.082044	0.00%	1.082044	0.0061882790	139,200	\$861
New Commercial Small Scale On-Farm Business Sub-Class	X7	1.082044	0.00%	1.082044	0.0061882790	0	\$0
Office Building	DT	1.082044	0.00%	1.082044	0.0061882790	11,091,516	\$68,637
New Office Building	YT	1.082044	0.00%	1.082044	0.0061882790	0	\$0
Office Building Excess Land	DU	1.082044	0.00%	1.082044	0.0061882790	27,500	\$170
New Office Building Excess Land	YU	1.082044	0.00%	1.082044	0.0061882790	0	\$0
Parking Lot/Vacant land		0.582500	0.00%	0.582500	0.0033313548	2,769,500	\$9,226
Commercial Vacant Land	CX	0.582500	0.00%	0.582500	0.0033313548	37,823,900	\$126,005
Industrial Residual	IT	1.942500	0.00%	1.942500	0.0111092820	475,285,434	\$5,280,080
New Industrial	JT	1.942500	0.00%	1.942500	0.0111092820	0	\$0
Industrial	IH	1.942500	0.00%	1.942500	0.0111092820	4,090,900	\$45,447
Industrial Excess Land	IU	1.942500	0.00%	1.942500	0.0111092820	10,246,000	\$113,826
New Industrial Excess Land	JU	1.942500	0.00%	1.942500	0.0111092820	0	\$0
Industrial Excess Land Shared PIL	IK	1.942500	0.00%	1.942500	0.0111092820	1,380,900	\$15,341
Industrial Vacant Land	IX	1.942500	0.00%	1.942500	0.0111092820	34,622,400	\$384,630
Industrial Vacant Land Shared PIL	IJ	1.942500	0.00%	1.942500	0.0111092820	149,400	\$1,660
Industrial First Subclass of Farmland Awaiting Development	I1	1.942500	87.13%	0.250000	0.0014297646	843,600	\$1,206
Industrial Small Scale On-Farm Business Sub-Class 1	I7	1.942500	0.00%	1.942500	0.0111092820	544,400	\$6,048
Industrial Small Scale On-Farm Business Sub-Class 2	I0	1.942500	0.00%	1.942500	0.0111092820	302,900	\$3,365
New Industrial Small Scale On-Farm Business Sub-Class	J7	1.942500	0.00%	1.942500	0.0111092820	0	\$0
Large Industrial	KT	2.686100	0.00%	2.686100	0.0153619781	0	\$0
New Large Industrial	LT	2.686100	0.00%	2.686100	0.0153619781	171,845,400	\$2,639,885
New Large Industrial Excess Land	KU	2.686100	0.00%	2.686100	0.0153619781	0	\$0
Large Industrial Excess Land	LU	2.686100	0.00%	2.686100	0.0153619781	4,760,000	\$73,123
Aggregate Extraction	VT	1.580625	0.00%	1.580625	0.0090396957	14,556,500	\$131,586
Pipeline	PT	1.303000	0.00%	1.303000	0.0074519405	163,118,000	\$1,215,546
<b>Total Taxable</b>						<b>26,910,485,981</b>	<b>\$144,522,230</b>

## Schedule 2B: Payment in Lieu of Tax, Rates and Estimates

Residential Rate	0.0057190641						
Property Class / Subclass	RTC RTQ	Tax Ratio	Subclass Discount	Weighted Ratio	County Tax Rate	CVA	County Levy (Payment in Lieu)
Residential	RF	1.000000	0.00%	1.000000	0.0057190641	7,064,020	\$40,399.58
Residential	RG	1.000000	0.00%	1.000000	0.0057190641	5,475,800	\$31,316.45
Residential	RP	1.000000	0.00%	1.000000	0.0057190641	1,135,000	\$6,491.14
Farm	FP	0.250000	0.00%	0.250000	0.0014297660	0	\$0.00
Commercial Residual	CF	1.082044	0.00%	1.082044	0.0061882790	68,652,400	\$424,840.20
Commercial Residual	CG	1.082044	0.00%	1.082044	0.0061882790	6,073,100	\$37,582.04
Commercial Residual	CP	1.082044	0.00%	1.082044	0.0061882790	1,900	\$11.76
Excess Land	CV	1.082044	0.00%	1.082044	0.0061882790	31,800	\$196.79
Parking Lot / Vacant Land	GF	0.582500	0.00%	0.582500	0.0033313548	160,000	\$533.02
Parking Lot / Vacant Land	CZ	0.582500	0.00%	0.582500	0.0033313548	285,100	\$949.77
Parking Lot / Vacant Land	CY	0.582500	0.00%	0.582500	0.0033313548	507,500	\$1,690.66
Industrial Residual	IG	1.942500	0.00%	1.942500	0.0111092820	0	\$0.00
Vacant Land	IY	1.942500	0.00%	1.942500	0.0111092820	2,600	\$28.88
Landfill	HF	1.047098	0.00%	1.047098	0.0059884206	2,135,600	\$12,788.87
<b>Total Payment in Lieu</b>						<b>91,524,820</b>	<b>\$556,829</b>

**Schedule 3A: Estimates of Taxes to be raised for Upper-Tier Purposes by Local Area  
Municipalities during the 2026 Taxation Year**

<b>Property Class</b>	<b>Amherstburg</b>	<b>Essex Town</b>	<b>Kingsville</b>	<b>Lakeshore</b>	<b>LaSalle</b>	<b>Leamington</b>	<b>Tecumseh</b>	<b>County Wide</b>
Residential	\$14,535,887	\$10,440,907	\$13,495,170	\$28,703,729	\$23,242,024	\$12,627,379	\$14,982,572	\$118,027,669
Farm	\$283,682	\$503,582	\$1,253,443	\$1,023,994	\$54,193	\$1,705,996	\$161,452	\$4,986,341
Managed Forest	\$589	\$5,624	\$1,329	\$1,144	\$73	\$984	\$231	\$9,974
Multi-Residential	\$327,016	\$175,307	\$157,487	\$39,388	\$91,426	\$540,864	\$239,986	\$1,571,473
Commercial Residual	\$1,043,434	\$925,686	\$1,265,948	\$1,519,667	\$969,988	\$1,770,694	\$2,315,574	\$9,810,992
Office Building	\$0	\$0	\$5,914	\$11,542	\$0	\$30,932	\$20,420	\$68,808
Parking Lot/Vacant Land	\$18,005	\$16,895	\$4,305	\$33,136	\$20,878	\$25,178	\$16,835	\$135,231
Industrial Residual	\$426,588	\$276,269	\$520,041	\$1,374,629	\$286,705	\$719,474	\$2,247,896	\$5,851,602
Operating Expenditures	\$0	\$273,950	\$188,321	\$1,879,377	\$123,787	\$115,995	\$131,578	\$2,713,008
Aggregate Extraction	\$79,065	\$0	\$14,165	\$0	\$0	\$38,356	\$0	\$131,586
Pipeline	\$100,691	\$81,919	\$191,299	\$461,804	\$86,264	\$178,221	\$115,349	\$1,215,546
<b>Total Taxable</b>	<b>\$16,814,955</b>	<b>\$12,700,139</b>	<b>\$17,097,422</b>	<b>\$35,048,409</b>	<b>\$24,875,339</b>	<b>\$17,754,073</b>	<b>\$20,231,893</b>	<b>\$144,522,230</b>

**Schedule 3B: Estimates of Payment in Lieu of Tax to be raised for Upper-Tier Purposes by Local Area Municipalities during the 2026 Taxation Year**

<b>Property Class</b>	<b>Amherstburg</b>	<b>Essex Town</b>	<b>Kingsville</b>	<b>Lakeshore</b>	<b>LaSalle</b>	<b>Leamington</b>	<b>Tecumseh</b>	<b>County Wide</b>
Residential	\$14,628	\$37,895	\$271	\$13,884	\$5,975	\$929	\$4,627	\$78,207
Farm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial Residual	\$73,960	\$95,554	\$82,886	\$79,529	\$8,586	\$98,186	\$26,570	\$465,271
Parking Lot / Vacant Land	\$0	\$0	\$0	\$0	\$533	\$0	\$0	\$533
Industrial Residual	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$29
Landfill	\$0	\$12,789	\$0	\$0	\$0	\$0	\$0	\$12,789
<b>Total Payment In Lieu</b>	<b>\$88,616</b>	<b>\$146,238</b>	<b>\$83,157</b>	<b>\$93,412</b>	<b>\$15,094</b>	<b>\$99,115</b>	<b>\$31,197</b>	<b>\$556,829</b>

## Schedule 4: Schedule of Instalments due to the County of Essex during 2026 By Local Municipalities

<b><i>Estimates/ Instalments</i></b>	<b>Amherstburg</b>	<b>Essex Town</b>	<b>Kingsville</b>	<b>Lakeshore</b>	<b>LaSalle</b>	<b>Leamington</b>	<b>Tecumseh</b>	<b>County Wide</b>
<i>2025 Levy as Adjusted</i>	\$15,983,420	\$12,354,935	\$16,669,550	\$34,052,526	\$24,007,449	\$17,402,986	\$19,572,824	\$140,043,690
2026 Taxable Levy Estimate	\$16,814,955	\$12,700,139	\$17,097,422	\$35,048,409	\$24,875,339	\$17,754,073	\$20,231,893	\$144,522,230
2026 PIL Estimate	\$88,616	\$146,238	\$83,157	\$93,412	\$15,094	\$99,115	\$31,197	\$556,829
2026 Linear Property Estimate	\$1,717	\$180	\$4,636	\$53,984	\$1,663	\$0	\$3,711	\$65,891
<b>Total County Estimate</b>	<b>\$16,905,289</b>	<b>\$12,846,558</b>	<b>\$17,185,214</b>	<b>\$35,195,806</b>	<b>\$24,892,095</b>	<b>\$17,853,188</b>	<b>\$20,266,800</b>	<b>\$145,144,951</b>
Payment 1, Due Mar. 26	\$3,995,855	\$3,088,734	\$4,167,388	\$8,513,132	\$6,001,862	\$4,350,747	\$4,893,206	\$35,010,923
Payment 2, Due Jun. 25	\$4,456,789	\$3,334,545	\$4,425,220	\$9,084,771	\$6,444,185	\$4,575,847	\$5,240,194	\$37,561,552
Payment 3, Due Sept. 24	\$4,226,322	\$3,211,639	\$4,296,304	\$8,798,951	\$6,223,024	\$4,463,297	\$5,066,700	\$36,286,237
Payment 4, Due Dec. 10	\$4,226,322	\$3,211,639	\$4,296,304	\$8,798,951	\$6,223,024	\$4,463,297	\$5,066,700	\$36,286,237