



The Corporation of the County of Essex

By-Law Number 10-2018

A By-law to Establish Tax Ratios for the year 2018 for the Corporation of the County of Essex and its Constituent Lower Tier Municipalities.

Whereas it is necessary for the Council of the Corporation of the County of Essex, pursuant to Section 308 of the Municipal Act, 2001, S.O. 2001, c.25 as amended, to establish tax ratios for the Corporation of the County of Essex and its constituent lower tier municipalities for the 2017 taxation year;

And Whereas the tax ratios determine the relative amount of taxation to be borne by each property class;

And Whereas mandatory property classes have been prescribed by the Minister of Finance under Section 7 of the Assessment Act, R.S.O. 1990, c. A.31, as amended;

And Whereas Section 2 (3.1) of The Assessment Act, R.S.O. 1990, c. A. 31, as amended, allows optional property classes, as prescribed by the Minister of Finance, to be adopted;

And Whereas the Council of the Corporation of the County of Essex has adopted optional property classes, as set out in By-law No. 57-2009;

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

- 1) For the taxation year 2018 the Tax Ratios are set out as follows:

Property Tax Class	Tax Ratio
Residential	1.000000
Multi-residential	1.955400
Commercial (residual)	1.082044
Parking Lots/Vacant Land	0.562000
Office Building	1.164000
Industrial (residual)	1.942500
Large Industrial	2.686100
Farm	0.250000
Pipelines	1.303000
Managed Forest	0.250000
Landfill	1.047098

- 2) This By-law shall come into force and take effect after the final passing.

Read a first, second and third time and Finally Passed this 21st day of February, 2018.

Tom Bain, Warden

Mary S. Birch, Clerk

Clerk's Certificate

I, Mary S. Birch, 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 10-2018** passed by the Council of the said Corporation on the **21st**, day of **February, 2018**.

Mary S. Birch, Clerk
Corporation of the County of Essex