



## **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:

**By-Law Number 10-2018**

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

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

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Tom Bain, Warden

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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**.

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