The Corporation of the Town of Essex

By-Law Number 2526

Being a by-law to establish tax rates and additional charges for Municipal, County and Education purposes for the year 2026

Whereas Section 290(1) of the *Municipal Act*, S.O. 2001, Chapter 25 provides that a local municipality shall including estimates of all sums required during the year for the purposes of the municipality; for services or activities provided or done by or on behalf of it;

And Whereas as amended, the Council of The Corporation of the Town of Essex did approve the amount to be raised for general municipal purposes for the taxation year 2026 by a levy upon real property and other assessments contained in the last assessment roll as returned for the taxation year;

And Whereas Section 312 of the Municipal Act, 2001, Chapter 25, provides that the council of a local municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment of each property subclass;

And Whereas the property subclasses have been prescribed by the Minister of Finance under the Assessment Act and Regulations thereto and have been determined on the basis of the aforementioned property assessment rolls and are detailed on Schedule 'A' attached hereto and which forms part hereof;

And Whereas Section 312 of the Municipal Act, 2001 requires tax rates to be established in the same proportion to tax ratios;

And Whereas Section 208 of the Municipal Act, 2001 provides that the council of a municipality may in each year levy a special charge upon rateable property in a business improvement area which has been designated under section 204 that is in a prescribed business property class sufficient to provide a sum equal to the sum of money provided for the purposes of the board of management for that area;

And Whereas, the Council of the County of Essex has, by By-Law Number 2026-05 established tax policy and levy property taxes for the year 2026;

And Whereas, the Council of the Corporation of the Town of Essex is required to levy and collect the tax rates prescribed for education purposes on the residential and business property within The Corporation of the Town of Essex;

And Whereas, it is necessary to provide for the payment of local improvement charges by an assessment and levy upon real property assessed under a local improvement by-law to pay the debentures outstanding for such improvements;

And Whereas, it has been deemed expedient to provide for taxes on real property within the municipality and they shall be levied to be due and payable in two installments of equal amounts on or before the 30th day of October, 2026;

And Whereas, failure to receive a tax notice does not exempt a property owner from payment of taxes or penalty and interest charges.

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

1. The final levy for general municipal purposes for the year 2026 is set out in Schedule 'A' attached hereto.
2. That the tax rates by Ward as set out in Schedule 'A' attached hereto be applied on the ratable assessment in the municipality for general municipal purposes, county purposes and education purposes.
3. There shall be levied and collected for the purposes of the Board of Management of the Essex Centre Business Improvement Area at rates, per current value assessment, as particularized in Schedule 'A' for each prescribed business property class and subclass within the business improvement area.
4. There shall be levied and collected for the purposes of solid waste management a garbage collection fee at rates, per current value assessment, as particularized in Schedule 'A'
5. All other rates as provided for in the states of Ontario and in the by-laws of the Municipality, be levied and collected in the manner as directed and authorized by said statutes and by-laws.
6. For payments -in-lieu of taxes due to the Town of Essex, the actual amount due shall be based on the assessment roll and the tax rates for the current year plus applicable interest and penalties.
7. The final taxes for each property shall be the total of all levies imposed under this by-law reduced by the amount of the interim levy for the current year.
8. The said tax levy shall become due and payable in two (2) installments as follows:
    a. Fifty percent (50%) of the levy shall become due and payable on the 31st day of July, 2026; and
    b. The balance of the fifty percent (50%) shall become due and payable on the 30th day of October, 2026; and
    c. Non-payment of the amount on the dates stated in accordance with this section shall constitute default.

9. The due dates for Supplementary Tax Levies, resulting from amended assessment values being received from the Municipal Property Assessment Corporation under section 32, 33 and 34 of the Assessment Act, shall be established by the Treasurer as required.
10. In default of payment of the installment of taxes, a percentage charge of one and one-quarter percent (1-1/4%) shall be imposed as a penalty for nonpayment and shall be added to the tax installment or any part thereof remaining unpaid on the first day following the due date thereafter and an additional charge of one and one-quarter percent (1-1/4%) shall be imposed and added to any part remaining unpaid on the first day of each calendar month in which default continues to and includes December in this year. Penalty is at a rate of fifteen percent (15%) per annum.
11. On all taxes of the final tax levy in default on January 1, 2026 interest will be added at the rate of one and one-quarter percent (1-1/4%) per month for each month or fraction thereof of default. On all other taxes in default on January 1, 2026, interest shall be added at the rate of one and one-quarter percent (1-1/4%) per month or fraction thereof of default, and all by-laws and parts of the by-laws inconsistent with this policy are hereby rescinded.
12. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.
13. Taxes shall be payable to The Corporation of the Town of Essex and shall be paid to the Manager, Revenue & Customer Relations
14. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such payment, provided that acceptance of any part payment shall not affect the collection of any percentage charge imposed under Section 5 of this By-Law in respect to nonpayment of taxes or any installment thereof.
15. Failure to receive a tax notice does not exempt the property owner from penalty and late payment charges as outlined in sections 8 and 9 above.
16. Schedule 'A' attached hereto shall be and form part of this by-law.

Read a first, a second time and a third time and finally passed on April 20, 2026.

Mayor

Clerk

Schedule "A" to By-Law Number 2526
Town of Essex
2026 Property Tax Rates by Ward and Property Class

Ward and Property Class	Column 1	Town of Essex - Base Municipal Tax Rate	Town of Essex - Urban or Rural Tax Rate	Town of Essex - Garbage Collection and Disposal Tax Rate	Essex Centre Business Improvement Area Tax Rate[1]	Total Town of Essex Municipal Tax Rate	County and Library Board Tax Rate	Education Tax Rate	Total Tax Rate Ward 1
Wards 1 and 4	**Code**								
Residential (RT)	RT	0.009330	0.000990	0.001350	-	0.011670	0.005719	0.001530	0.018919
Multi-Residential (MT)	MT	0.010263	0.001089	0.001485	-	0.012837	0.006291	0.001530	0.020658
New Multi-Residential (NT)	NT	0.010263	0.001089	0.001485	-	0.012837	0.006291	0.001530	0.020658
Farmland (FT)	FT	0.002333	0.000248	-	-	0.002581	0.001430	0.000383	0.004394
Farmland Awaiting Development (R1)	R1	0.002333	0.000248	-	-	0.002581	0.001430	0.000383	0.004394
Commerical- Taxable (CH)	CT	0.010095	0.001071	0.001461	0.001901	0.014528	0.006188	0.012500	0.033216
Commercial - Occupied (CT)	CT	0.010095	0.001071	0.001461	0.001901	0.014528	0.006188	0.008800	0.029516
Commercial - Excess Land (CU)	CU	0.010095	0.001071	-	0.001328	0.012494	0.006188	0.008800	0.027482
Commercial - Vacant Land (CX)	CX	0.005435	0.000577	-	0.000994	0.007006	0.003331	0.006335	0.016672
Commercial - Small Scale on Farm (C0) Subclass 2	C0	0.010095	0.001071	-	-	0.011166	0.006188	0.002200	0.019554
Commercial - Small Scale on Farm (C7) Subclass 1	C7	0.010095	0.001071	-	-	0.011166	0.006188	0.002200	0.019554
Shopping Centre (ST)	ST	0.010095	0.001071	0.001461	0.001901	0.014528	0.006188	0.008721	0.029437
Shopping Centre - Excess Land (SU)	CU	0.010095	0.001071	-	0.001328	0.012494	0.006188	0.008721	0.027403
Parking Lot (GT)	GT	0.005435	0.000577	-	0.000994	0.007006	0.003331	0.006335	0.016672
Office Building (DT)	CT	0.010095	0.001071	0.001461	0.001901	0.014528	0.006188	0.008800	0.029516
Industrial - Taxable (IH)	IT	0.018124	0.001923	-	0.001901	0.021948	0.011109	0.012500	0.045557
Industrial - Occupied (IT)	IT	0.018124	0.001923	-	0.001901	0.021948	0.011109	0.008800	0.041857
Industrial - Excess Land (IU)	IU	0.018124	0.001923	-	0.001328	0.021375	0.011109	0.008800	0.041284
Industrial - Vacant Land (IX)	IX	0.018124	0.001923	-	0.000994	0.021041	0.011109	0.008800	0.040950
Industrial - Small Scale on Farm Subclass 2 (I0)	I0	0.018124	0.001923	-	-	0.020047	0.011109	0.002200	0.033356
Industrial - Small Scale on Farm Subclass 1 (I7)	I7	0.018124	0.001923	-	-	0.020047	0.011109	0.002200	0.033356
Large Industrial (LT)	LT	0.025061	0.002659	-	-	0.027720	0.015362	0.008800	0.051882
Pipeline (PT)	PT	0.012157	0.001290	-	-	0.013447	0.007452	0.008800	0.029699
Managed Forest (TT)	TT	0.002333	0.000248	-	-	0.002581	0.001430	0.000383	0.004394
Wards 1 and 4 Payments in Lieu									
Landfill (HF)	HF	0.009769	0.001037	-	-	0.010806	0.005988	0.011226	0.028020
Commercial Payment in Lieu (CF)	CF	0.010095	0.001071	0.001461	0.001901	0.014528	0.006188	0.012500	0.033216
Commercial Payment in Lieu General (CG)	CG	0.010095	0.001071	0.001461	0.001901	0.014528	0.006188	0.000000	0.020716
Residential Payment in Lieu Full (RF)	RF	0.009330	0.000990	0.001350		0.011670	0.005719	0.001530	0.018919
Residential Payment in Lieu, General (RG)	RG	0.009330	0.000990	0.001350		0.011670	0.005719	0.000000	0.017389
Residential Payment in Lieu, Full Taxable, tenant of province (RP)	RP	0.009330	0.000990	0.001350		0.011670	0.005719	0.001530	0.018919

1 - BIA Tas Rate only applies to Ward 1 - Maximum BIA limit $6,400 per property tax roll
2 - Certain properties in Ward 2 and 3 will be charged Urban Rate if they have access to storms sewers. See Appendix A for properties

Schedule "A" to By-Law Number 2526
Town of Essex
2026 Property Tax Rates by Ward and Property Class

Ward and Property Class	Column 1	Town of Essex - Base Municipal Tax Rate	Town of Essex - Urban or Rural Tax Rate	Town of Essex - Garbage Collection and Disposal Tax Rate	Essex Centre Business Improvement Area Tax Rate*	Total Town of Essex Municipal Tax Rate	County and Library Board Tax Rate	Education Tax Rate	Total Tax Rate[2]
Wards 2 and 3									
Residential (RT)	RT	0.009330	0.000300	0.001350	-	0.010980	0.005719	0.001530	0.018229
Multi-Residential (MT)	MT	0.010263	0.000330	0.001485	-	0.012078	0.006291	0.001530	0.019899
New Multi-Residential (NT)	NT	0.010263	0.000330	0.001485	-	0.012078	0.006291	0.001530	0.019899
Farmland (FT)	FT	0.002333	0.000075	-	-	0.002408	0.001430	0.000383	0.004221
Farmland Awaiting Development (R1)	R1	0.002333	0.000075	-	-	0.002408	0.001430	0.000383	0.004221
Commerical- Taxable (CH)	CT	0.010095	0.000325	0.001461	-	0.011881	0.006188	0.012500	0.030569
Commercial - Occupied (CT)	CT	0.010095	0.000325	0.001461	-	0.011881	0.006188	0.008800	0.026869
Commercial - Excess Land (CU)	CU	0.010095	0.000325	-	-	0.010420	0.006188	0.008800	0.025408
Commercial - Vacant Land (CX)	CX	0.005435	0.000175	-	-	0.005610	0.003331	0.006335	0.015276
Commercial - Small Scale on Farm (C0) Subclass 2	C0	0.010095	0.000325	-	-	0.010420	0.006188	0.002200	0.018808
Commercial - Small Scale on Farm (C7) Subclass 1	C7	0.010095	0.000325	-	-	0.010420	0.006188	0.002200	0.018808
Shopping Centre (ST)	ST	0.010095	0.000325	0.001461	-	0.011881	0.006188	0.008721	0.026790
Shopping Centre - Excess Land (SU)	CU	0.010095	0.000325	-	-	0.010420	0.006188	0.008721	0.025329
Parking Lot (GT)	GT	0.005435	0.000175	-	-	0.005610	0.003331	0.006335	0.015276
Office Building (DT)	CT	0.010095	0.000325	0.001461	-	0.011881	0.006188	0.008800	0.026869
Industrial - Taxable (IH)	IT	0.018124	0.000583	-	-	0.018707	0.011109	0.012500	0.042316
Industrial - Occupied (IT)	IT	0.018124	0.000583	-	-	0.018707	0.011109	0.008800	0.038616
Industrial - Excess Land (IU)	IU	0.018124	0.000583	-	-	0.018707	0.011109	0.008800	0.038616
Industrial - Vacant Land (IX)	IX	0.018124	0.000583	-	-	0.018707	0.011109	0.008800	0.038616
Industrial - Small Scale on Farm Subclass 2 (I0)	I0	0.018124	0.000583	-	-	0.018707	0.011109	0.002200	0.032016
Industrial - Small Scale on Farm Subclass 1 (I7)	I7	0.018124	0.000583	-	-	0.018707	0.011109	0.002200	0.032016
Large Industrial (LT)	LT	0.025061	0.000806	-	-	0.025867	0.015362	0.008800	0.050029
Pipeline (PT)	PT	0.012157	0.000391	-	-	0.012548	0.007452	0.008800	0.028800
Managed Forest (TT)	TT	0.002333	0.000075	-	-	0.002408	0.001430	0.000383	0.004221
Wards 2 and 3 Payments in Lieu									
Landfill (HF)	HF	0.009769	0.000314	-	-	0.010083	0.005988	0.011226	0.027297
Commercial Payment in Lieu (CF)	CF	0.010095	0.000325	0.001461	-	0.011881	0.006188	0.012500	0.030569
Commercial Payment in Lieu General (CG)	CG	0.010095	0.000325	0.001461	-	0.011881	0.006188	0.000000	0.018069
Residential Payment in Lieu Full (RF)	RF	0.009330	0.000300	0.001350	-	0.010980	0.005719	0.001530	0.018229
Residential Payment in Lieu, General (RG)	RG	0.009330	0.000300	0.001350	-	0.010980	0.005719	0.000000	0.016699
Residential Payment in Lieu, Full Taxable, tenant of province (RP)	RP	0.009330	0.000300	0.001350	-	0.010980	0.005719	0.001530	0.018229

1 - BIA Tas Rate only applies to Ward 1 - Maximum BIA limit $6,400 per property tax roll
2 - Certain properties in Ward 2 and 3 will be charged Urban Rate if they have access to storms sewers. See Appendix A for properties

Appendix A to By-Law Number 2526
Town of Essex
Ward 2 and 3 properties connected to the storm system

Roll Number	Municipal Address
3754 700 000 03251	20 PEREIRA DR
3754 700 000 03252	21 PEREIRA DR
3754 700 000 03253	25 PEREIRA DR
3754 700 000 03254	29 PEREIRA DR
3754 700 000 03255	33 PEREIRA DR
3754 700 000 03256	37 PEREIRA DR
3754 700 000 03257	41 PEREIRA DR
3754 700 000 03258	45 PEREIRA DR
3754 700 000 03259	49 PEREIRA DR
3754 700 000 03260	53 PEREIRA DR
3754 700 000 03261	61 PEREIRA DR
3754 700 000 03262	69 PEREIRA DR
3754 700 000 03263	77 PEREIRA DR
3754 700 000 03264	85 PEREIRA DR
3754 700 000 03265	93 PEREIRA DR
3754 700 000 03266	101 PEREIRA DR
3754 700 000 03267	20 MANUEL CRT
3754 700 000 03268	24 MANUEL CRT
3754 700 000 03269	28 MANUEL CRT
3754 700 000 03270	32 MANUEL CRT
3754 700 000 03271	36 MANUEL CRT
3754 700 000 03272	40 MANUEL CRT
3754 700 000 03273	37 MANUEL CRT
3754 700 000 03274	33 MANUEL CRT
3754 700 000 03275	29 MANUEL CRT
3754 700 000 03276	25 MANUEL CRT
3754 700 000 03277	26 MANUEL CRT
3754 700 000 03700	2545 COUNTY RD 20
3754 700 000 03800	2547 COUNTY ROAD 20
3754 730 000 00701	2548 COUNTY RD 20
3754 730 000 00900	0 COUNTY RD 20
3754 730 000 00902	2544 COUNTY RD 20
3754 730 000 06002	2131 ROSEBOROUGH RD
3754 730 000 06007	ROSEBOROUGH
3754 730 000 06008	ROSEBOROUGH
3754 730 000 06020	2151 ROSEBOROUGH RD