



## The Corporation of the Town of Kingsville

**To:** Mayor and Members of Council

**Prepared By:** Vicky Sawatzky, Supervisor of Tax Revenue

**Department:** Finance and Corporate Services - Financial Services

**Date of Meeting:** April 20, 2026

**Subject:** 2026 Tax Rates and Final Tax Levy By-law

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### Recommended Action

That By-law 29-2026, being a By-law to provide for the establishment of the tax rates for the Town of Kingsville for the year 2026 and to provide for the final tax levy, **be adopted** during the By-law stage of this Council Agenda.

### Background

In accordance with Section 312 (2) of the *Municipal Act, 2001*, each year Council must authorize a by-law to establish rates for the levy and collection of property taxes.

In addition to establishing and collecting its own taxes, the Town is also responsible for levying and collecting property taxes on behalf of the County of Essex and the Ministry of Education

### Discussion

The total tax rate for each property tax class is comprised of three separate components:

1. Town of Kingsville (Lower Tier Municipal) rate
2. County of Essex (Upper Tier Municipal) rate
3. Education rate

The Town of Kingsville tax rates are based on the following factors:

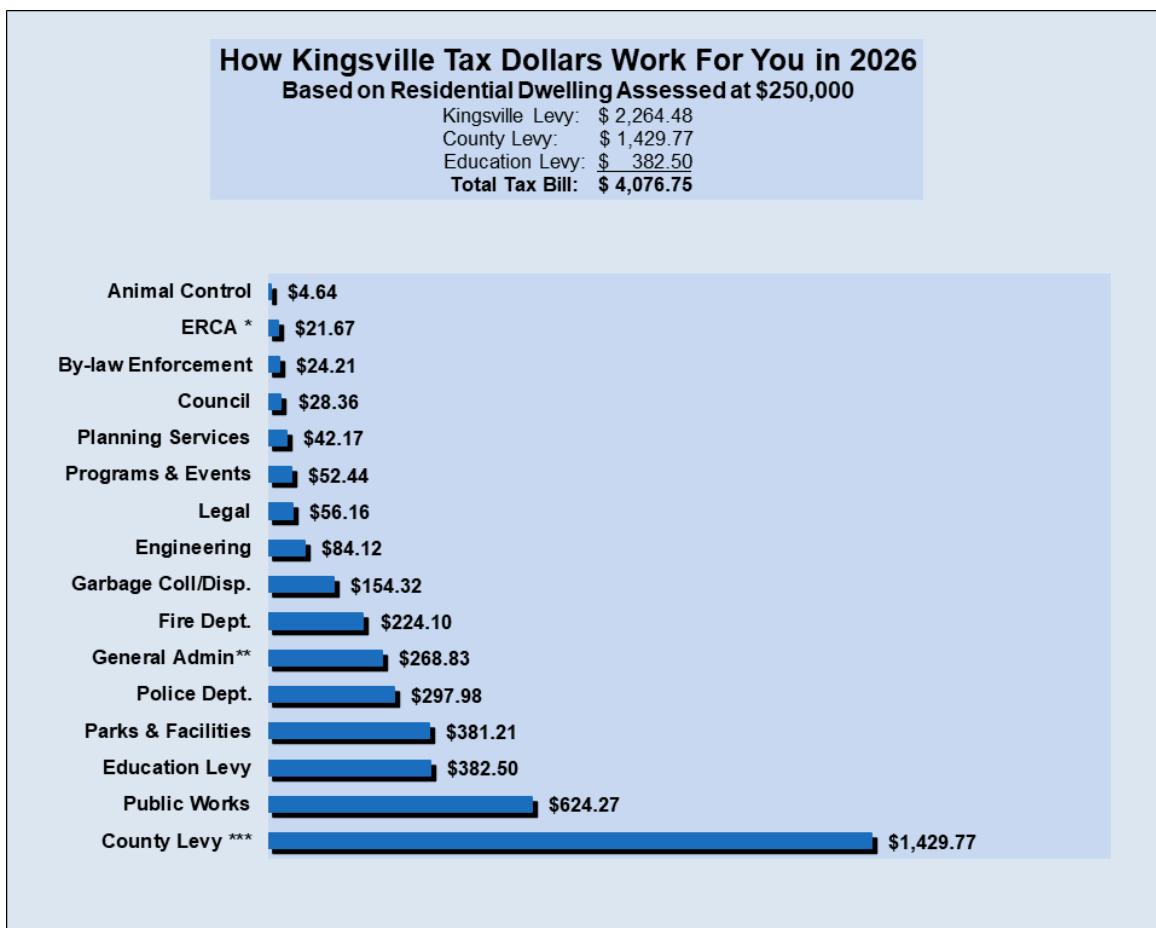
- the amount to be levied, as per the approved municipal budget
- the assessment roll for the tax year, as provided by MPAC
- the tax class ratios, as established by the County of Essex

The Town of Kingsville approved its 2026 municipal budget on December 10, 2025. On January 19, 2026, By-law 03-2026 was adopted for the establishment of the 2026 Town of Kingsville tax rates.

The County tax rates are established annually by County Council. For 2026, these rates are provided in County of Essex By-law 2026-05.

The Education tax rates are prescribed annually by the Ministry of Finance.

On a combined basis, the Town, County, and Education tax rates have increased by 4.0% over 2025. For the average residential dwelling, assessed at \$250,000, this amounts to an increase of \$155.83. A breakdown of the allocation of tax dollars is noted below.



\* Essex Region Conservation Authority

\*\*General Admin includes: CAO Office, Economic Development, Finance, Human Resources, Communications, Clerks & Information Technology

*\*\*\* County levy spent on: County Roads, Libraries, Social Services, Ambulance, etc.*

The final tax notices will be issued in July and have due dates of August 31<sup>st</sup> and November 30<sup>th</sup>.

### **Financial Considerations**

Based on the current year assessment roll as provided by MPAC, the municipal tax rates will raise \$27,210,839 as approved in the 2026 municipal budget.

### **Environmental Considerations**

There are no environmental considerations associated with this report.

### **Consultations**

The assessment values and tax classes for all properties are provided by Municipal Property Assessment Corporation

### **Prepared By:**



Vicky Sawatzky, BBA  
Supervisor of Tax Revenue

### Report Approval Details

Document Title:	2026 Tax Rates and Final Tax Levy By-Law.docx
Attachments:	XX-2026 Final Tax Levy and 2026 Tax Rates.pdf Schedule A.pdf Schedule B.pdf Schedule C.pdf
Final Approval Date:	April 15, 2026

This document and all of its attachments were approved and signed as outlined below:



Margaret Schroeder, Manager of Financial Services/Deputy Treasurer



Ryan McLeod, Director of Finance and Corporate Services/Treasurer



John Norton, Chief Administrative Officer