

## The Corporation of the Town of Kingsville

### By-law xx-2026

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**Being a By-law to provide for the establishment of rates for the levy and collection of property taxes in the Town of Kingsville for the year 2026 pursuant to the provisions of the Municipal Act.**

**Whereas** the Council of the Corporation of the Town of Kingsville has reviewed its estimates for the year 2026;

**And whereas** Section 290 (1) of *the Municipal Act, 2001*, S.O. 2001 c. 25, as amended, provides that the Council of a local municipality shall in each year prepare and adopt a budget including the estimates of all sums required during the year for the purposes of the municipality;

**And whereas** the Council of the Corporation of the Town of Kingsville has approved the 2026 Town of Kingsville estimates in accordance with Schedule "A" attached hereto;

**And whereas** pursuant to the Corporation of the County of Essex By-law 2026-05, the Corporation of the County of Essex passed a by-law to adopt estimates of all sums required during the year 2026 for the Corporation of the County of Essex and to establish tax rates for same against the local municipalities;

**And whereas** Section 312 (2) of *the Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the municipality ratable for local municipal purposes;

**And whereas** Section 312 (6) of the said Act requires tax rates to be established in the same proportion to tax ratios;

**And whereas** The Corporation of the County of Essex passed By-law 2026-05, being a by-law to establish tax ratios for 2026 for the Corporation of the County of Essex and the lower tier municipalities within the boundaries of the County of Essex, pursuant to Section 308 of *the Municipal Act, 2001*, S.O. 2001, c. 25 as amended;

**And whereas** Sections 315 and 322 of *the Municipal Act, 2001*, S.O. 2001, c.25, as amended, provide for the apportionment of payments in lieu of taxes and taxation of certain railway and power utility lands.

**Now therefore The Council of the Corporation of the Town of Kingsville enacts as follows:**

1. That the 2026 assessment per property class as detailed in Schedule "B" attached hereto and forming part of this by-law, be adopted for purposes of calculating the tax rates for municipal purposes and for determining the levy for the Town of Kingsville.
2. That the amount to be raised by tax rates for the Town of Kingsville purposes in the amount of \$27,210,839 as set out in Schedule "A" attached hereto and forming part of this by-law be adopted.
3. That the tax rates as listed in Schedule "C" attached to this by-law be applied to the corresponding taxable assessments listed in Schedule "B" to raise sums of, \$27,210,839 for general Town purposes; \$17,180,579 for the County of Essex; and \$6,672,256 for education purposes.
4. That the levies listed in clause (3) of this by-law shall be reduced by the amount of the interim levy for 2026.

5. That the 2026 final tax demand be levied in two (2) installments which will be due and payable on **August 31, 2026** and **November 30, 2026**.
6. That amounts to be collected for local improvements, tile drains, municipal drains, water mains, sewers and miscellaneous charges shall be collected in accordance with their respective authorizing by-laws and are deemed to be imposed and due on the installment due dates listed in clause (5) of this by-law.
7. That the Treasurer and/or Tax Collector, no later than twenty one (21) days prior to the day the first installment is due, may mail or cause to be mailed to the address of the residence or place of business of each person taxed as aforesaid, a notice specifying the amount of taxes payable by such person/corporation.
8. That pursuant to Section 345 (2) of the *Municipal Act, 2001*, S.O. 2001, C.25, as amended, 1 ¼ per cent of the amount of taxes due and unpaid, shall be imposed as a penalty for the non-payment of taxes on the first day of default.
9. That pursuant to Section 345 (3) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, 1 ¼ per cent shall be imposed on outstanding taxes on the first day of the calendar month after payment default and each calendar month thereafter. No discount shall be allowed for pre-payment.
10. That failure to receive a tax notice does not exempt the property owner from penalty and late payment charges as outlined in clauses (8) and (9) of this by-law.
11. Council reserves the right to waive or reduce the penalty and interest calculations outlined in clauses (8) and (9), for specified periods of time, through an approved motion of Council. Any such waivers or reductions shall be applied consistently, to all property classes.
12. That taxes shall be payable to The Corporation of the Town of Kingsville at 2021 Division Road North, Kingsville, ON or paid at any financial institution which is authorized to accept payment under the Canadian Payments Association Regulations.
13. That the Treasurer and/or Tax Collector shall hereby be authorized to administer a pre-authorized payment plan for the Town of Kingsville and accept four (4) quarterly due date or twelve (12) monthly payments on account of taxes due.
14. This By-law shall remain in force from year to year until it is repealed and any By-law repealing this by-law shall be effective only at the end of any year.
15. In the event of conflict between the provisions of this By-law and any other By-law, the provisions of this By-law shall prevail.
16. This By-law shall come into force and take effect on the day of the final passing thereof.

**Read a first, second and third time and finally passed this 20<sup>th</sup> day of April, 2026.**

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**MAYOR, Dennis Rogers**

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**ACTING CLERK, Angela Toole**