Municipality of
Dutton Dunwich

By-Law No. 2026-30

BEING A BY-LAW TO ESTABLISH A LEVY FOR THE YEAR 2026, TO ADOPT TAX RATES FOR 2026 AND TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT AND THE COLLECTION THEREOF

WHEREAS it is necessary for the Council of the Municipality of Dutton Dunwich, pursuant to the Municipal Act 2001, S.O. 2001, c.25, as amended, to levy a separate tax rate on the assessment in each property class in the local municipality ratable for local municipal purposes;

AND WHEREAS the Assessment Act R.S.O. 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment, as well as provides for alterations to the Collectors Roll;

AND WHEREAS Council for the Municipality of Dutton Dunwich has reviewed and adopted the estimates required for all Municipal purposes for the year 2026 under Council Resolution 2026.02.07.

AND WHEREAS an interim levy was made before the adoption of the estimates for the current year;

AND WHEREAS the Council of the Corporation of the County of Elgin, pursuant to the Municipal Act 2001, S.O. 2001, c.25, as amended, has established the tax ratios for the year for the upper-tier municipality and its lower-tier municipalities;

AND WHEREAS it is necessary for the Council of the Municipality of Dutton Dunwich, pursuant to the Municipal Act 2001, S.O. 2001, c. 25, as amended, to levy the tax rates specified in the upper-tier rating by-law passed for that year;

AND WHEREAS the Province of Ontario has, by regulation, specified certain tax rates for school purposes be levied;

AND WHEREAS the Municipal Act 2001, S.O. 2001, c. 25, as amended, requires tax adjustments to certain properties within the commercial and industrial assessment classes or subclasses;

AND WHEREAS the Municipal Act 2001 provides for collection of taxes on assessment added to the assessment roll during the current year;

AND WHEREAS the Municipal Act 2001 authorizes Municipalities to collect penalty/interest on late payments;

NOW THEREFORE the Municipal Council of the Corporation of the Municipality of Dutton Dunwich enacts as follows:

Definitions

In this By-law:

"Lower-tier municipalities" mean the Corporation of the Municipality of Dutton Dunwich.

"Property classes" are as prescribed under the Assessment Act and include the residential property class and appropriate sub-classes, the multi-residential property class and appropriate sub-classes, the commercial property class and appropriate sub classes, the industrial property class and appropriate sub-classes, the pipeline property class, the farm property class and the managed forests property class.

"Tax rate" means the tax rate to be levied against the taxable assessment of

property expressed as a percentage to six decimal places.
rate for the residential property class, within the allowable range.
"Tax ratio" means the ratio that the tax rate for each property class is to the tax
"Upper-tier municipality" means the Corporation of the County of Elgin.

1. THAT the assessment contained in the assessment roll of the Municipality of Dutton Dunwich as made pursuant to Province of Ontario Regulations and dated December 9, 2025 be hereby adopted and confirmed as the assessment on which the rate of taxation for the 2026 year shall be levied.

2. THAT the said assessment roll be hereby adopted and confirmed as the last revised assessment roll for the said Municipality.

3. For the purposes of providing for the Corporation's general purposes, the tax rates set out in Schedule "A" be hereby adopted and levied for the year 2026 upon the whole of the said assessment of the Corporation according to the last revised assessment roll.

4. For the purposes of providing for the County of Elgin general levy, the tax rates set out in the County of Elgin by-law 26-05 be hereby levied for the year 2026 upon the whole of the said assessment of the Corporation according to the last revised assessment roll.

5. For the purposes of providing for the public and separate school education purposes, the tax rates set out by the Minister of Finance under O. Reg. 445/12, as amended, of the Education Act be hereby levied for the year 2026 upon the respective portions of the said assessment of the School supporters of the Corporation according to the last revised assessment roll.

6. THAT the Corporation provide for the required tax adjustments under Part IX of the Municipal Act 2001, S.O. 2001, c. 25, as amended for commercial and industrial properties.

7. All taxes and other special rates shall be paid into the office of the Tax Collector or Treasurer of the Municipality of Dutton Dunwich.

8. THAT in addition to the foregoing the following special Charges and Collections be levied and collected.

    a. A levy for the purpose of recovering amounts advanced under the provisions of the Tile Drainage Act, 1990 from the benefiting properties;

    b. A levy for the purpose of recovering amounts expended under the provisions of the Drainage Act, 1990 from the benefiting properties;

    c. A levy for the purpose of recovering amounts debentured or incurred for the purpose of constructing a sewer system or water system from the applicable benefiting property owners.

    d. A levy for any or all other amounts collectable pursuant to any statute of by-law and chargeable to any or all real property or persons to be raised in the same manner and at the same time as all other levies, rates, charges, and/or collections.

9. The said final tax levy shall become due and payable one-half on or before August 31, 2026 and one-half on or before November 30, 2026 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.

10. For payments-in-lieu of taxes due to the Municipality of Dutton Dunwich, the actual amount due and payable shall be based on the last revised assessment roll and the tax rates for the year 2026.

11. For railway rights-of-way and electrical corridors, taxes due to the Municipality of Dutton Dunwich shall be calculated in accordance with the regulations established by the Minister of Finance and based on the last revised assessment roll.

12. On all taxes which are in default on the 1st day following the above-noted due dates, a penalty of 1.25% shall be added and thereafter a penalty of 1.25%

per month will be added on the 1st day of each month the default continues, until December 31, 2026.

13. On all taxes which are in default on the 1st day following the November 30, 2026 due date, a penalty of 1.25% shall be added.

14. On all taxes in default on January 1, 2027, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.

15. Penalties and interest added on all taxes of the final 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 tax levy.

16. The Collector shall cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.

17. All taxes payable pursuant to this by-law are payable to the Municipality. All taxes including local improvements assessments, water and wastewater rates and other rents, rates or changes payable or collected as taxes, can be paid as follows:

    a. At the office of the Treasurer at 199 Currie Road, Dutton, Ontario N0L 1J0 by mail addressed to Dutton Dunwich at 199 Currie Road, Dutton Ontario N0L 1J0.

    b. Provided they are received on or before the due dates as specified in section 10 of this by-law, taxes must be paid into any Chartered Bank of Canada, Trust Company, Province of Ontario Savings Office, Credit Union or Caisse Populaire Incorporated subject to the Credit Unions and Caisses Populaires Act, to the credit of the Municipality.

    c. Monthly and installment pre-authorized payment plans are available.

17. The Treasurer is authorized and directed to accept part payment from time to time on account of any taxes due, and to give a receipt for the payment. Acceptance of any payment shall not affect the collection of any percentage charge imposed and collectable under any applicable legislation, common law or Municipal By-law in respect of non-payment of any taxes or any class of taxes or of any installment of taxes.

18. All by-laws inconsistent with the provisions of this by-law are hereby repealed.

READ a first and second time this 10th day of June 2026.

READ a third time and finally passed this 10th day of June 2026.

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Mike Hentz, Mayor

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Randi Bergsma, Clerk

Municipality of Dutton Dunwich
2026 Tax Information
Schedule "A" By-law 2026-xx

PROPERTY CLASS	RATIO	DUTTON DUNWICH	COUNTY	SCHOOL BOARD	TOTAL TAX RATE 2026
RESIDENTIAL/FARM	1.000000	0.01168879	0.00702665	0.00153000	0.02024544
FARMLAND AWAITING DEV (PHASE 1)	0.500000	0.00584440	0.00351333	0.00076500	0.01012273
MULTI-RESIDENTIAL NEW CONSTRUCITON	1.000000	0.01168879	0.00702665	0.00153000	0.02024544
MULTI-RESIDENTIAL	1.999900	0.02337641	0.01405260	0.0015300	0.03895901
COMMERICAL OCCUPIED	1.637600	0.01914156	0.01150684	0.00880000	0.03944840
COMMERCIAL VACANT	1.637600	0.01914156	0.01150684	0.00880000	0.03944840
COMMERCIAL - Small Value - Added Farm	0.409400	0.00478539	0.00287671	0.00220000	0.00986210
INDUSTRIAL OCCUPIED	2.225100	0.02600873	0.01563500	0.00880000	0.05044373
INDUSTRIAL VACANT LAND	2.225100	0.02600873	0.01563500	0.00880000	0.05044373
INDUSTRIAL NEW CONSTRUCTION	2.225100	0.02600873	0.01563500	0.00880000	0.05044373
INDUSTRIAL - Small Value - Added Farm	0.556275	0.00650247	0.00390875	0.00220000	0.01261122
LARGE INDUSTRIAL OCCUPIED	2.831800	0.03310032	0.01989807	0.00880000	0.06179839
LARGE INDUSTRIAL VACANT	2.831800	0.03310032	0.01989807	0.00880000	0.06179839
PIPELINES	1.144600	0.01337899	0.00804270	0.00880000	0.03022169
FARMLAND	0.230000	0.00268842	0.00161613	0.00038250	0.00468705
MANAGED FOREST	0.250000	0.00292220	0.00175666	0.00038250	0.00506136
LANDFILL	33.402630	0.39043633	0.23470859	0.23687812	0.86202304