

# BY-LAW NO. 25-26

## OF THE CORPORATION OF THE TOWN OF AYLMER

Being a By-Law to Adopt the estimates of the sums required for the Town of Aylmer for the year 2026 and to strike the rates of taxation for same.

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WHEREAS the Council of the Town of Aylmer in accordance with the provisions of the *Municipal Act, 2001, S.O. 2001, c 25*, as amended, sections 290 and 312, has prepared and provisionally adopted the estimates of all sums required during the year 2026 for the purposes of the municipality, including sums required by law to be provided for Upper Tier for the year 2026, and requires a by-law to authorize the levy of such sums using tax rates applied to the assessment on rateable properties.

AND WHEREAS, the Council of the County of Elgin has passed By-Law 26-05, being a by-law to provide for the adoption of the 2026 budget of the Corporation of the County of Elgin and to establish the 2026 tax ratios, and to establish the 2026 tax rates for the County constituent municipalities for the year 2026;

AND WHEREAS, education tax rates are established by the Education Act as set out in Ontario Regulation 400/98 are as follows:

|                               |            |
|-------------------------------|------------|
| Residential/Farm              | 0.153000%, |
| Multi-Residential             | 0.153000%, |
| New Multi-Residential         | 0.153000%, |
| Farmland Awaiting Dev.        | 0.076500%, |
| Commercial Occupied           | 0.880000%, |
| Commercial Vacant Units/Lands | 0.880000%, |
| Commercial Occupied-New Const | 0.880000%, |
| Commercial Vacant-New Const   | 0.880000%, |
| Industrial Occupied           | 0.880000%, |
| Industrial Vacant Units/Lands | 0.880000%, |
| Industrial Occupied-New Const | 0.880000%, |
| Industrial Vacant-New Const   | 0.880000%, |
| Large Industrial Occupied     | 0.880000%, |
| Large Industrial Vacant       | 0.880000%, |
| Pipelines                     | 0.880000%, |
| Farmlands                     | 0.038250%, |
| Managed Forests               | 0.038250%; |

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

NOW THEREFORE, the Council of the Municipality of the Town of Aylmer ENACTS as follows:

1. For the taxation year 2026, the tax ratios, as established in By-Law 26-05 of the County of Elgin for the property in the following classes, are outlined below:

|                                        |            |
|----------------------------------------|------------|
| a) Residential/Farm                    | 1.0000;    |
| b) Multi-Residential                   | 1.9999;    |
| c) New Multi-Residential               | 1.0000;    |
| d) Farmland Awaiting Development-Res.  | 0.5000;    |
| e) Commercial Occupied                 | 1.6376;    |
| f) Commercial – Small Value-Added Farm | 0.4094;    |
| g) Commercial Vacant Lands/Units       | 1.6376;    |
| h) Industrial Occupied                 | 2.2251;    |
| i) Industrial – Small Value-Added Farm | 0.5563;    |
| j) Industrial Vacant Lands/Units       | 2.2251;    |
| k) Large Industrial Occupied           | 2.8318;    |
| l) Large Industrial Vacant Lands/Units | 2.8318;    |
| m) Pipelines                           | 1.1446;    |
| n) Farmlands                           | 0.2300;    |
| o) Managed Forests                     | 0.2500;    |
| p) Landfill                            | 33.402637; |

2. The Aylmer Business Improvement Area Rate for 2026, which is based on the BIA levy applied against the rateable properties, is 0.196192%, and is applied to commercial/industrial properties as outlined in By-Law No. 109-89. The estimates for the current year for BIA purposes are as set forth in Schedule “C” attached to this By-Law.
3. For the year 2026, the Corporation of the Town of Aylmer shall levy upon the Residential Assessment, Multi-Residential Assessment, New Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Large Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for all purposes as set out in Schedule “A” and “D” attached to this By-Law.
4. The estimates for the current year for lower tier municipal purposes are as set forth in Schedule “B” attached to this By-Law.
5. The levy provided for in Schedule “A” attached to this By-Law shall be reduced by the amount of the interim levy for 2026.
6. For payments-in-lieu of taxes due to the Corporation of the Town of Aylmer, the actual amount due to the Corporation of the Town of Aylmer shall be based on the assessment roll and the tax rates for the year 2026.
7. For the railway rights of way and highway rights of way taxes due to the Corporation of the Town of Aylmer in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act, 2001, op cit, the actual amount due to the Town shall be based on the assessment roll and the tax rates for the year 2026.

8. If any section or portion of this By-Law or of Schedules "A", and "B" are found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Corporation of the Town of Aylmer that all remaining sections and portions of this By-Law and of Schedules "A", and "B" continue in force and effect.
9. That every property owner shall be taxed according to the tax rates as per Schedule D of this By-law for each of the Town of Aylmer, County of Elgin and Education. Such tax shall become due and payable in two installments for all non-capped property classes including Residential/Farm, Pipelines, Farmlands, and Managed Forests, as follows:

Fifty (50) percent of the final levy shall become due and payable on the 31<sup>st</sup> day of August, 2026; and the balance of the final levy shall become due and payable on the 30<sup>th</sup> day of October, 2026; and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
10. Schedules "A", "B", "C" and "D" attached hereto shall be and form a part of this By-Law.

READ A First, Second, and Third time this 4<sup>th</sup> day of March, 2026.

Signed by:



Signed by:

Handwritten signature of Pete Barbour in black ink.

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DEPUTY MAYOR, Pete Barbour

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Handwritten signature of Owen Jaggard in black ink.

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CLERK, Owen Jaggard