

# CORPORATION OF THE COUNTY OF DUFFERIN

## BY-LAW 2026-18

### **A BY-LAW TO SET TAX RATIOS, AND TO SET TAX RATE REDUCTIONS, FOR PRESCRIBED PROPERTY SUBCLASSES, FOR COUNTY PURPOSES AND LOWER-TIER MUNICIPAL PURPOSES, FOR THE YEAR 2026.**

WHEREAS Section 308 of the Municipal Act, 2001 (“Municipal Act”) requires the Council of an Upper-Tier Municipality to pass a by-law in each year to establish the tax ratios for that year for the Upper-Tier Municipality and its lower-tier municipalities;

AND WHEREAS Section 313 of the *Municipal Act, 2001* requires the Council of an Upper-Tier Municipality to specify, by by-law, the percentage reductions for the subclasses prescribed under subsection 8(1) of the *Assessment Act*;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN ENACTS AS FOLLOWS:

1. THAT for the purpose of this bylaw:
  - a) the commercial property class includes all commercial office property, shopping centre property, parking lot property and new construction property;
  - b) the industrial property class includes all large industrial property and new construction property;
  - c) all subclasses of farmland awaiting development consist of land as defined in accordance with Regulations passed under the Municipal Act and the Assessment Act.

### **ESTABLISHING TAX RATIOS**

2. THAT the tax ratios for the County of Dufferin, which represent the relationship of municipal tax burdens among property classes at the time of re-assessment, be the transition ratios as prescribed by the Province of Ontario, as listed below:

Residential	1.000000
Multi-Residential	1.400000
New Multi-Residential	1.100000

Commercial	1.220000
Industrial	2.198400
Pipeline	0.842100
Landfills	1.181500
Farmlands	0.220000
Managed Forest	0.250000
Aggregate Extraction	1.788852

3. THAT the tax ratios, as established, are to be utilized for both upper-tier and lower-tier purposes.

**SUBCLASS TAX RATE REDUCTIONS**

4. THAT the subclass tax rate reduction for:

a) all subclasses of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 65%.

5. THAT this bylaw comes into force on the day it is passed.

READ a first, second and third time and finally passed this 26<sup>th</sup> day of February, 2026.

Original signed by:

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Lisa Post, Warden



Original signed by:

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Michelle Dunne, Clerk