

# **CORPORATION OF THE COUNTY OF DUFFERIN**

## **BY-LAW 2026-19**

### **A BY-LAW TO ESTABLISH PROPERTY TAX RATES FOR UPPER-TIER (COUNTY) PURPOSES FOR THE YEAR 2026.**

WHEREAS Section 311 of the *Municipal Act, 2001* requires an Upper-Tier Municipality, annually, to pass a by-law directing each lower-tier municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

AND WHEREAS By-law 2026-17 of the Corporation of the County of Dufferin, dated February 26, 2026, adopted the annual County Budget, including estimates of all sums required during the year 2026 by the County of Dufferin, pursuant to Section 289 of the *Municipal Act, 2001*;

AND WHEREAS the general upper-tier levy was determined from the estimates adopted in By-law 2026-17 to be \$52,705,255;

AND WHEREAS all property assessment rolls on which the 2026 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, 1990 chapter A.31 as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS property classes and property subclasses have been prescribed pursuant to Section 7 and 8 of the *Assessment Act*, R.S.O. 1990, C. A. 31, and their applicable subclasses pursuant to the Assessment Act, as amended, have been determined on the basis of the aforementioned property assessment rolls and are detailed on Schedule A attached hereto, and which forms part hereof;

AND WHEREAS the Tax Ratios and the Tax Rate Reductions for prescribed property subclasses have been set out in By-law 2026-18 of the Corporation of the County of Dufferin dated February 26, 2026;

AND WHEREAS these tax rates on the prescribed property classes and their applicable subclasses have been calculated in accordance with the provisions pursuant to s.311(4) of the *Municipal Act, 2001*, as amended, and the manner set out herein;

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

1. DEFINITIONS:

In this By-law:

- a) "lower-tier municipalities" mean those municipalities that are member municipalities which form part of the County of Dufferin";
  - b) "Property classes" are as prescribed under the Assessment Act and include the residential property class, the multi-residential property class, new multi-residential property class, commercial property class and its subclasses, the industrial property class and its subclasses the pipeline property class, the farmlands property class and the managed forest property class, the aggregate extraction property class;
  - c) "Tax rate" means the tax rate to six decimal places to be levied against the assessment of the property;
  - d) "Tax ratio" means the ratio between the tax rates for each property class and the tax rate for the residential property class, when the residential property class ratio is 1.0;
  - e) "Upper-tier municipality" means the Corporation of the County of Dufferin.
2. THAT for the year 2026, the lower-tier municipalities in the Corporation of the County of Dufferin shall levy upon Residential assessment, Multi-residential assessment, New multi-residential assessment, Commercial assessment, Industrial assessment, Pipeline assessment, Farmland assessment, Managed Forest assessment, Aggregate Extraction assessment and applicable subclasses, the upper-tier tax rates for County purposes as set out in Schedule B attached hereto and which forms part hereof.
3. THAT County Council directs that the general upper-tier tax levy, for each lower-tier municipality (as detailed in Schedule C attached hereto) be paid to the Treasurer of the Corporation of the County of Dufferin in four instalments, as per s. 311(13) of the *Municipal Act, 2001*.
4. THAT the amounts outlined in s. 311(13) which are not received by the Corporation of the County of Dufferin on the dates specified shall bear interest thereon at the rate of 15 per cent per year pursuant to s. 311 (19) of the *Municipal Act, 2001*.

5. THAT the County Treasurer is hereby directed and authorized to undertake any required action necessary to collect the levies herein, including advising the lower-tier municipalities of the terms of this by-law forthwith, after its enactment.
6. THAT for payments-in-lieu of taxes, as defined in s.306 of the Municipal Act, 2001 and due to the County of Dufferin under s. 322, s.323 and O. Reg. 423/02 of the *Municipal Act, 2001*:
  - a) the estimated amount will be provided to the County Treasurer by the Treasurer of each lower-tier municipality as required under the *Municipal Act*;
  - b) the actual amount due to the County of Dufferin will be based on the assessment rolls and the County rates of taxation for the year 2026.
7. 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:

\_\_\_\_\_  
Lisa Post, Warden



Original signed by:

\_\_\_\_\_  
Michelle Dunne, Clerk

**Schedule A**

Current Value Assessment, using Phased-in Re-assessment Values of 2016 (Phase-in year 4 of 4) for purposes of 2026 Taxation

PROPERTY CLASS	CODE	AMARANTH	EAST GARAFRAXA	GRAND VALLEY	MELANCHTHON	MONO	ORANGEVILLE	MULMUR	SHELburne	COUNTY TOTAL
Residential - Full	RT	736,689,300	582,190,800	564,751,582	464,333,900	2,119,479,190	3,754,261,335	849,309,000	1,032,172,509	10,103,187,616
Residential - Full, Shared PIL	RH	0	153,400	101,000	0	0	0	0	81,000	335,400
<b>Sub-Total RESIDENTIAL</b>		<b>736,689,300</b>	<b>582,344,200</b>	<b>564,852,582</b>	<b>464,333,900</b>	<b>2,119,479,190</b>	<b>3,754,261,335</b>	<b>849,309,000</b>	<b>1,032,253,509</b>	<b>10,103,523,016</b>
Multi-Residential - Full	MT	0	0	1,032,000	0	0	82,664,000	0	16,203,900	99,899,900
Multi-Residential - New	NT	0	0	0	0	0	4,074,300	0	0	4,074,300
<b>Sub-Total MULTI-RESIDENTIAL</b>		<b>0</b>	<b>0</b>	<b>1,032,000</b>	<b>0</b>	<b>0</b>	<b>86,738,300</b>	<b>0</b>	<b>16,203,900</b>	<b>103,974,200</b>
Commercial - Full	CT	67,454,129	24,525,400	12,003,826	11,710,400	119,405,097	387,012,500	12,266,200	63,036,600	697,414,152
Commercial - Excess Land	CU	1,159,671	264,400	676,500	393,200	3,246,600	4,994,200	525,700	1,235,900	12,496,171
Commercial - Vacant Land	CX	0	0	447,000	68,000	6,995,000	8,173,700	376,000	3,573,000	19,632,700
Commercial - Full, Shared PIL	CH	0	0	0	0	49,000	7,112,000	0	0	7,161,000
Commercial - Small on Farm Business 1	C7	0	50,000	0	0	19,800	0	0	17,600	87,400
Commercial - Small Scale on Farm Business	C0	0	37,800	0	0	0	0	0	0	37,800
Office Building - Full	DT	0	0	0	0	0	3,339,200	0	0	3,339,200
Parking Lot - Full	GT	0	0	81,500	0	235,000	3,584,500	0	123,000	4,024,000
Shopping Centre - Full	ST	0	0	0	0	3,320,900	135,588,100	0	7,573,100	146,482,100
Shopping Centre - Excess Land	SU	0	0	0	0	290,000	657,700	0	0	947,700
<b>Sub-Total COMMERCIAL</b>		<b>68,613,800</b>	<b>24,877,600</b>	<b>13,208,826</b>	<b>12,171,600</b>	<b>133,561,397</b>	<b>550,461,900</b>	<b>13,167,900</b>	<b>75,559,200</b>	<b>891,622,223</b>
Industrial - Full	IT	15,851,300	4,582,600	6,914,815	44,926,500	14,621,800	52,077,900	98,000	20,969,700	160,042,615
Industrial - Excess Land	IU	157,800	128,900	0	0	79,800	1,023,400	0	1,522,000	2,911,900
Industrial - Vacant Land	IX	2,306,200	0	155,000	141,000	1,515,000	4,700,500	0	2,796,000	11,613,700
Industrial - Full, Shared PIL	IH	629,700	0	109,200	117,000	255,100	262,000	58,500	113,000	1,544,500
Industrial - Full, Shared PIL Excess Land	IK	266,300	0	0	0	94,900	0	0	0	361,200
Industrial - Small on Farm Business 1	I7	0	0	0	0	0	0	50,000	0	50,000
Industrial - Small on Farm Business 2	I0	0	0	0	0	0	0	50,000	0	50,000
Industrial - Farmland 1	I1	0	0	0	0	0	2,779,000	0	0	2,779,000
Large Industrial - Full	LT	0	0	0	0	0	12,406,000	0	24,154,000	36,560,000
Large Industrial - Excess Land	LU	0	0	0	0	0	514,800	0	0	514,800
<b>Sub-Total INDUSTRIAL</b>		<b>19,211,300</b>	<b>4,711,500</b>	<b>7,179,015</b>	<b>45,184,500</b>	<b>16,566,600</b>	<b>73,763,600</b>	<b>256,500</b>	<b>49,554,700</b>	<b>216,427,715</b>
Pipeline	PT	2,231,000	415,000	1,044,000	1,951,000	5,030,000	6,075,000	39,500	2,367,000	19,152,500
Farmlands	FT	275,606,900	237,918,300	193,907,095	259,263,426	175,022,400	0	203,460,900	634,000	1,345,813,021
Managed Forest	TT	4,825,200	6,393,700	2,419,900	2,931,300	38,133,500	0	56,041,400	0	110,745,000
Aggregate Extraction	VT	984,100	9,107,600	546,200	4,455,000	3,324,700	0	1,734,000	0	20,151,600
<b>TOTAL TAXABLE</b>		<b>1,108,161,600</b>	<b>865,767,900</b>	<b>784,189,618</b>	<b>790,290,726</b>	<b>2,491,117,787</b>	<b>4,471,300,135</b>	<b>1,124,009,200</b>	<b>1,176,572,309</b>	<b>12,811,409,275</b>
Payments-in-lieu	PIL	2,685,500	0	4,723,600	853,000	16,134,000	6,945,400	14,371,000	4,545,300	50,257,800
Exempt	E	31,885,900	36,459,700	20,473,600	17,976,874	159,807,613	249,043,200	98,429,900	56,609,200	670,685,987
<b>TOTAL Phased-in Values for 2026</b>		<b>1,142,733,000</b>	<b>902,227,600</b>	<b>809,386,818</b>	<b>809,120,600</b>	<b>2,667,059,400</b>	<b>4,727,288,735</b>	<b>1,236,810,100</b>	<b>1,237,726,809</b>	<b>13,532,353,062</b>

### Schedule B: 2026 Levy Detail by RTC/RTQ

RTC RTQ	Realty Tax Class	Subclass	2026 CVA	2026 County Levy			
				Ratio	Disc	Rate	Levy
RT	Residential	Full	10,103,187,616	1.000000	1.00	0.00432640	\$43,710,428
RH	Residential	Full	335,400	1.000000	1.00	0.00432640	\$1,451
FT	Farm	Full	1,345,813,021	0.220000	1.00	0.00095181	\$1,280,956
TT	Managed Forest	Full	110,745,000	0.250000	1.00	0.00108160	\$119,782
NT	New Multi-Residential	Full	4,074,300	1.100000	1.00	0.00475904	\$19,390
MT	Multi-Residential	Full	99,899,900	1.400000	1.00	0.00605696	\$605,090
CT	Commercial	Full	697,414,152	1.220000	1.00	0.00527821	\$3,681,097
CH	Commercial	Full	7,161,000	1.220000	1.00	0.00527821	\$37,797
DT	Commercial	Full	3,339,200	1.220000	1.00	0.00527821	\$17,625
GT	Commercial	Full	4,024,000	1.220000	1.00	0.00527821	\$21,240
ST	Commercial	Full	146,482,100	1.220000	1.00	0.00527821	\$773,163
CU	Commercial	Excess	12,496,171	1.220000	1.00	0.00527821	\$65,957
SU	Commercial	Excess	947,700	1.220000	1.00	0.00527821	\$5,002
CX	Commercial	Vacant	19,632,700	1.220000	1.00	0.00527821	\$103,625
C7	Commercial	SSOFB1	87,400	1.220000	1.00	0.00527821	\$461
C0	Commercial	SSOFB2	37,800	1.220000	1.00	0.00527821	\$200
IT	Industrial	Full	160,042,615	2.198400	1.00	0.00951116	\$1,522,191
IH	Industrial	Full	1,544,500	2.198400	1.00	0.00951116	\$14,690
LT	Industrial	Full	36,560,000	2.198400	1.00	0.00951116	\$347,728
IU	Industrial	Excess	2,911,900	2.198400	1.00	0.00951116	\$27,696
IK	Industrial	Excess	361,200	2.198400	1.00	0.00951116	\$3,435
LU	Industrial	Excess	514,800	2.198400	1.00	0.00951116	\$4,896
IX	Industrial	Vacant	11,613,700	2.198400	1.00	0.00951116	\$110,460
I7	Industrial	SSOFB1	50,000	2.198400	1.00	0.00951116	\$476
I0	Industrial	SSOFB2	50,000	2.198400	1.00	0.00951116	\$476
I1	Industrial	FAD 1	2,779,000	1.000000	0.35	0.00151424	\$4,208
PT	Pipeline	Full	19,152,500	0.842100	1.00	0.00364326	\$69,778
VT	Aggregate Extraction	Full	20,151,600	1.788852	1.00	0.00773929	\$155,959
<b>Taxable (including Hydro)</b>			<b>12,811,409,275</b>				<b>\$52,705,255</b>
RG	Residential	Full	14,879,700	1.000000	1.00	0.00432640	\$64,376
RP	Residential	Full	1,852,700	1.000000	1.00	0.00432640	\$8,016
CF	Commercial	Full	16,981,600	1.220000	1.00	0.00527821	\$89,632
GF	Commercial	Full	848,000	1.220000	1.00	0.00527821	\$4,476
CG	Commercial	Full	14,639,000	1.220000	1.00	0.00527821	\$77,268
IZ	Industrial	Vacant	99,000	2.198400	1.00	0.00951116	\$942
HF	Landfill	Full	957,800	1.181500	1.00	0.00511164	\$4,896
<b>Payments in Lieu</b>			<b>50,257,800</b>				<b>\$249,605</b>
<b>Total (Tax + PIL)</b>			<b>12,861,667,075</b>				<b>\$52,954,859</b>

**Schedule C: 2026 County Levy by Local Area Municipality and Class**

<b>Realty Tax Class</b>	<b>Amaranth</b>	<b>East Garafra</b>	<b>Grand Valley</b>	<b>Melancthon</b>	<b>Mono</b>	<b>Orangeville</b>	<b>Mulmur</b>	<b>Shelburne</b>	<b>County Total</b>
Residential	\$3,187,213	\$2,519,454	\$2,443,778	\$2,008,894	\$9,169,715	\$16,242,436	\$3,674,450	\$4,465,942	\$43,711,879
Farm	\$262,325	\$226,453	\$184,562	\$246,769	\$166,588	\$0	\$193,656	\$603	\$1,280,956
Managed Forest	\$5,219	\$6,915	\$2,617	\$3,170	\$41,245	\$0	\$60,614	\$0	\$119,782
New Multi-Residential	\$0	\$0	\$0	\$0	\$0	\$19,390	\$0	\$0	\$19,390
Multi-Residential	\$0	\$0	\$6,251	\$0	\$0	\$500,693	\$0	\$98,146	\$605,090
Commercial	\$362,158	\$131,309	\$69,719	\$64,244	\$704,965	\$2,905,452	\$69,503	\$398,817	\$4,706,168
Industrial	\$182,722	\$44,812	\$68,281	\$429,757	\$157,568	\$679,354	\$2,440	\$471,323	\$2,036,255
Pipeline	\$8,128	\$1,512	\$3,804	\$7,108	\$18,326	\$22,133	\$144	\$8,624	\$69,778
Aggregate Extraction	\$7,616	\$70,486	\$4,227	\$34,479	\$25,731	\$0	\$13,420	\$0	\$155,959
<b>Subtotal Taxable</b>	<b>\$4,015,380</b>	<b>\$3,000,941</b>	<b>\$2,783,239</b>	<b>\$2,794,421</b>	<b>\$10,284,136</b>	<b>\$20,369,458</b>	<b>\$4,014,227</b>	<b>\$5,443,455</b>	<b>\$52,705,255</b>
Percent of County Levy	7.6%	5.7%	5.3%	5.3%	19.5%	38.6%	7.6%	10.3%	-
Residential	\$0	\$0	\$7,844	\$973	\$7,688	\$568	\$55,317	\$0	\$72,391
Commercial	\$12,295	\$0	\$15,363	\$2,687	\$73,232	\$35,443	\$8,366	\$23,991	\$171,376
Industrial	\$0	\$0	\$0	\$0	\$0	\$942	\$0	\$0	\$942
Landfill	\$1,821	\$0	\$0	\$608	\$2,467	\$0	\$0	\$0	\$4,896
<b>Subtotal PIL</b>	<b>\$14,115</b>	<b>\$0</b>	<b>\$23,207</b>	<b>\$4,268</b>	<b>\$83,387</b>	<b>\$36,953</b>	<b>\$63,683</b>	<b>\$23,991</b>	<b>\$249,605</b>
<b>Total (Tax + PIL)</b>	<b>\$4,029,496</b>	<b>\$3,000,941</b>	<b>\$2,806,446</b>	<b>\$2,798,690</b>	<b>\$10,367,523</b>	<b>\$20,406,411</b>	<b>\$4,077,910</b>	<b>\$5,467,446</b>	<b>\$52,954,859</b>