



THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF CORPORATE SERVICES

Mission Statement: As stewards of the Town of Amherstburg, we strive to improve the quality of life of all residents through the delivery of effective, efficient, and affordable services.

Author's Name: Elke Leblanc	Report Date: March 24, 2026
Author's Phone: 519 736-0012 ext. 2252	Date to Council: April 13, 2026
Author's E-mail: eleblanc@amherstburg.ca	Resolution #:

To: Mayor and Members of Town Council

Subject: Final Tax Rating By-Law 2026-021

1. RECOMMENDATION:

It is recommended that:

1. By-law 2026-021 being a by-law to set and levy the rates of taxation for the year 2026, be taken as having been read three times and finally passed and the Mayor and Clerk **BE AUTHORIZED** to sign same.

2. BACKGROUND:

Essex County Council sets tax ratios to establish tax policy and to levy property taxes for each year for the Corporation of the County of Essex and its constituent lower tier municipalities.

The Province of Ontario establishes education tax rates. The education rates are confirmed on the Online Property Tax Analysis (OPTA) website.

The Municipality collects property taxes on behalf of the School Boards and County of Essex. These taxes are included on tax bills issued to ratepayers and are remitted to the County and school boards quarterly.

3. DISCUSSION:

Administration used the roll return data from Municipal Property Assessment Corporation (MPAC) as of November 3, 2025. Also, tax ratios as set by the County of Essex to estimate the amounts to be collected for 2026 taxation purposes were applied.

On November 10, 2025, the roll return to be used for General taxation increased slightly. This revision resulted in a small variance to the expected revenue through taxation as compared to the approved Amherstburg 2026 Final Budget. Should this result in a slight surplus at year end, the funds can be directed appropriately at the year end close.

4. RISK ANALYSIS:

The tax rating By-law must be adopted in order to levy final taxes for the year and to meet the Town’s financial obligations.

5. FINANCIAL MATTERS:

The levy to be collected through taxation is the amount of money required to fund the Town’s 2026 operating and capital demands.

Revenue Through Taxation

Municipal Taxes Levied - General Taxation	34,482,954
Special Capital Reserve Levy	732,479
Special Capital Replacement Levy	732,479
	<u>35,947,912</u>

6. ASSET MANAGEMENT IMPACTS:

NA

7. CONSULTATIONS:

MPAC provided the returned roll for 2026 taxation purposes, the County of Essex provided the tax ratios to be used for taxation, and the education rates determined by the Province of Ontario are available on the Online Property Tax Analysis (OPTA) website.

8. CORPORATE STRATEGIC ALIGNMENT:

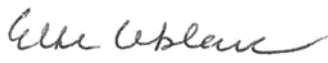
Vision: Preserving our past while forging our future.

<i>Amherstburg Community Strategic Plan 2022 - 2026</i>	
PILLAR 1 Deliver Trusted & Accountable Local Government	PILLAR 3 Encourage Local Economic Prosperity
✓ Improve trust between council and staff, and residents, by strengthening	

<p>governance and internal accountability structures.</p> <ul style="list-style-type: none"> ✓ Deliver transparent and efficient financial management. <input type="checkbox"/> Increase effective communication and engagement with residents. <input type="checkbox"/> Develop our staff team, resources, and workplace culture. <input type="checkbox"/> Continue to deliver strong core municipal services. <input type="checkbox"/> Ensure Amherstburg is an inclusive accessible and welcoming community committed to reconciliation. 	<ul style="list-style-type: none"> <input type="checkbox"/> Encourage development of commercial and industrial lands. <input type="checkbox"/> Continue to promote local tourism industry, especially overnight accommodation. <input type="checkbox"/> Continue to facilitate downtown development for residents and visitors. <input type="checkbox"/> Continue to leverage partnership opportunities with other provincial, federal, and local governments, agencies, and organizations.
<p style="text-align: center;">PILLAR 2</p> <p style="text-align: center;">Invest in Community Amenities and Infrastructure</p> <ul style="list-style-type: none"> <input type="checkbox"/> Maintain safe, reliable and accessible municipal infrastructure and facilities. <input type="checkbox"/> Increase access to recreation opportunities for all ages. <input type="checkbox"/> Finalize and execute plans for town-owned lands (e.g. Duffy’s site, Belle Vue) <input type="checkbox"/> Create public access to water and waterfront <input type="checkbox"/> Prioritize opportunities to reduce environmental impacts of Town operations and increase Town resilience to climate change. 	<p style="text-align: center;">PILLAR 4</p> <p style="text-align: center;">Shape Growth Aligned with Local Identity</p> <ul style="list-style-type: none"> <input type="checkbox"/> Define and communicate a vision for the Town’s future and identity. <input type="checkbox"/> Promote and plan for green and “climate change ready” development. <input type="checkbox"/> Review and implement policies that promote greater access to diverse housing. <input type="checkbox"/> Protect the Town’s historic sites and heritage. <input type="checkbox"/> Preserve the Town’s greenspaces, agricultural lands, and natural environment.

9. CONCLUSION:

By-law 2026-021 is before Council for adoption to set and levy taxes for the 2026 year



Elke Leblanc
Supervisor of Revenue

Report Approval Details

Document Title:	Final Tax Rating Bylaw 2026-021.docx
Attachments:	- 2026-021 - Final Tax Rating By-law (Package).pdf
Final Approval Date:	Mar 26, 2026

This report and all of its attachments were approved and signed as outlined below:

No Signature - Task assigned to Tracy Prince was completed by delegate Yufang Du

Tracy Prince



Melissa Osborne



Valerie Critchley



Kevin Fox