



MUNICIPALITY OF **West Elgin**

The Corporation of the Municipality of West Elgin

By-Law 2026-36

A By-Law to Adopt the 2026 Operating and Capital Budgets and to Levy Taxes for the Year 2026

WHEREAS Section 290 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality, and;

WHEREAS Section 312 (2) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that a local municipality shall pass a by-law to levy a separate tax rate on the assessment in each property class, and;

WHEREAS the 2026 general local municipal levy for the Corporation of the Municipality of West Elgin was adopted by Council on June 2, 2026, in the amount of \$4,722,651.89, and;

WHEREAS Section 308 (5) provides that an upper-tier municipality shall 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 311 (2) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, requires an upper-tier municipality 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 pursuant to By-law Number 26-05 passed by the County of Elgin to establish tax ratios and set out a method by which the portion of County levies that will be raised in each area municipality; and

WHEREAS pursuant to By-law Number 26-05 passed by the County of Elgin to adopt estimates of all sums required by the County of Elgin for the purposes of the County Corporation and to set tax rates on area municipalities; and

WHEREAS Section 257.7 of the Education Act, R.S.O. 1990, as amended, provides that the Council of a local municipality shall levy and collect the separate tax rates for education purposes on the assessment in each property class, and;

WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act, R.S.O. 1990, c. A.31*, as amended and Regulations there to, and;

WHEREAS by action of the of the Municipal Property Assessment Corporation, provision was made for the taking of the assessment of the Municipality of West Elgin, as the assessment on which the rate of taxation for the year 2026 should be levied, and

WHEREAS Section 345 (1) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, allows a municipality to pass a by-law that imposes late penalty charges for the non-payment of taxes or any installment by the due date; and;

WHEREAS an interim levy was made before the adoption of the estimates for the current year and approved by By-Law 2026-14.

Now Therefore the Council of the Municipality of West Elgin enacts as follows:

1. **THAT** for the taxation year 2026, the estimates of all sums for the purposes set out in Schedule "A", attached hereto and forming an integral part of this by-law, are hereby adopted as the Operating and Capital budget for the year 2026 for the Municipality of West Elgin.
2. **THAT** the tax rates required to raise the current estimates for 2026, set out in Schedule "B", are hereby adopted, and levied for the year 2026 upon the whole of the assessment of the Municipality of West Elgin, according to the last revised assessment roll.
3. **THAT** the annual levy provided for in Schedule "A", when apportioned over each property, shall be reduced by corresponding 2026 interim levy that was apportioned over said properties, and referred to as the final levy.
4. **THAT** for the purpose of providing for the County of Elgin general levy, the tax rates set out in County of Elgin By-Law Number 26-05, are hereby levied for the year 2026 upon the whole of the said assessment of the Municipality of West Elgin, according to the last revised assessment roll.
5. **THAT** in addition, for the purposes of providing for the public and separate school education amounts, the tax rates set out in Ontario Regulation 400/98, under the Education Act, be hereby levied for the year 2026, upon the respective portions of the said assessment of the school supporters of the Municipality of West Elgin, according to the last revised assessment roll.
6. **THAT** payments-in-lieu of taxes due to the Municipality of West Elgin, shall be based on the last revised assessment roll and the applicable tax rates for the year 2026.
7. **THAT** the railway rights of way and utility rights of way amounts due to the Municipality of West Elgin be based upon the rates in accordance with the Regulation 392/98, established under the Education Act, and Regulation 382/98 established under the *Municipal Act*, and the last revised assessment roll for the year 2026.

8. **THAT** the Tax Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
9. **THAT** the final tax levy shall become due and payable in two equal instalments, on September 30th, 2026 and November 30th, 2026.
10. **THAT** taxes may be paid at The Royal Bank of Canada - Rodney, Ontario, the West Elgin Municipal Office, 22413 Hoskins Line, Rodney, Ontario, by telephone or internet banking or through the Municipality's PAP program.
11. **THAT** the Tax Collector and Treasurer are hereby authorized to accept part payment on account of any taxes, due for any year. Such payment shall be applied against late penalty charges owing in respect of those taxes first. This shall be in accordance to the length of time the charges have been owing, with charges imposed earlier being discharged before charges imposed later.

Once all late penalty charges are discharged, the payment shall then be applied first to the longest-owing taxes.

12. **THAT** the Tax Collector and Treasurer shall not be required to accept, in any one day, from any one person, any coin (s), unrolled or rolled, in an amount greater than the amount defined as legal tender for coins, by the Federal Currency Act, R.S.C., 1985, c. C-52, section 8.
13. **THAT** the penalty charge for non-payment of current taxes shall be in accordance with By-law No. 2003-06.
14. **THAT** this by-law shall come into force and effect upon the date of the final passing thereof and may be cited as the "2026 Tax Levy By-Law".
15. **THAT** If any section or portion of this By-law or of Schedule "A", "B", is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Municipality of West Elgin that all remaining sections and portions of this By-law and of Schedule "A", "B", continue in force and effect.

Read a first, second, and third time and finally passed this 4th day of June, 2026.

Richard Leatham, Mayor

Terri Towstiuc, Clerk



Municipality of West Elgin

Rate Increase	6.56%
Levy Increase	7.09%

2026 Budget

Revenues

Taxation	-\$ 4,722,651.89
Local Improvements	- 46,263.21
PIL	- 119,000.00
Miscellaneous Revenue	- 163,522.00

Grants:

GRANT - OMPF	- 2,223,900.00
GRANT - OCIF	- 238,015.00
GRANT - Canada Day	- 8,000.00
GRANT - SUMMER STUDENT	- 6,160.00

Departmental Summaries

Council	\$ 157,615.76
Administration	1,485,713.62
Municipal Buildings	172,636.00
Fire	801,148.14
Police Services	1,080,995.00
Conservation Authority	81,948.00
Building Inspection	0.00
Emergency Measures	5,000.00
By-Law Enforcement	27,200.00
Animal Control	11,400.00
Roads	1,842,319.82
Four Counties Transit	10,358.00
Street Lights	44,500.00
Sidewalks	61,500.00
Sewage - Rodney	- 0.00
Sewage - West Lorne	- 0.00
Water	0.00
Landfill	706,358.94
Cemeteries	1,000.00
Arena	143,104.48
Parks & Recreation	743,083.26
Port Glasgow Trailer Park	0.00
Libraries	- 0.00
Planning	53,000.00
Economic Development	30,000.00
Drains	22,367.87
Debentures	46,263.21
	\$ 0.00

SCHEDULE "B" TO BY-LAW 2026-36

SUMMARY OF ALL RATES - 2026	TOTAL CVA	MUNICIPAL TAX RATES	ELGIN TAX RATES	EDUCATION TAX RATES	TOTAL TAX RATES	TAX RATE X CVA	MUNICIPAL LEVY	ELGIN LEVY	EDUCATION LEVY	TOTAL LEVY
	\$					\$	\$	\$	\$	\$
Commercial, PIL	61,000.00	0.01224500	0.01150684	0.00980000	0.03355184	2,046.66	746.95	701.92	597.80	2,046.66
Commercial - Occupied	23,593,415	0.01224500	0.01150684	0.00880000	0.03255184	768,009.26	288,901.56	271,485.64	207,622.05	768,009.26
Commercial - Excess Land	85,400	0.01224500	0.01150684	0.00880000	0.03255184	2,779.93	1,045.72	982.68	751.52	2,779.93
Commercial Taxable - Vacant Land	557,500	0.01224500	0.01150684	0.00880000	0.03255184	18,147.65	6,826.59	6,415.06	4,906.00	18,147.65
Commercial - Small Value Added Farm (1st 50K)	-	0.00306125	0.00287671	0.00220000	0.00813796	-	-	-	-	-
Commercial - Small Value Added Farm (2nd 50K)	-	0.00306125	0.00287671	0.00220000	0.00813796	-	-	-	-	-
Commercial - New Construction	-	0.01224500	0.00287671	0.00880000	0.02392171	-	-	-	-	-
Commercial - New Construction Excess Land	-	0.01224500	0.00287671	0.00880000	0.02392171	-	-	-	-	-
Farm	497,541,387	0.00171980	0.00161613	0.00038250	0.00371843	1,850,072.82	855,671.68	804,091.56	190,309.58	1,850,072.82
Farmland Awaiting Development - Residential	-	0.00373870	0.00351333	0.00038250	0.00763453	-	-	-	-	-
Industrial, PIL	45,500	0.01663798	0.01563500	0.01250000	0.04477298	2,037.17	757.03	711.39	568.75	2,037.17
Industrial - Occupied	2,947,400	0.01663798	0.01563500	0.00880000	0.04107298	121,058.50	49,038.78	46,082.60	25,937.12	121,058.50
Industrial - Small Value Added Farm (1st 50K)	-	0.00415968	0.00390875	0.00220000	0.00220000	-	-	-	-	-
Industrial - Small Value Added Farm (2nd 50K)	-	0.00415968	0.00390875	0.00220000	0.00220000	-	-	-	-	-
Industrial - Excess Land	59,500	0.01663798	0.01563500	0.00880000	0.04107298	2,443.84	989.96	930.28	523.60	2,443.84
Industrial - Vacant Land	348,500	0.01663798	0.01563500	0.00880000	0.04107298	14,313.93	5,798.34	5,448.80	3,066.80	14,313.93
Industrial - New Construction	-	0.01663798	0.01563500	0.00880000	0.04107298	-	-	-	-	-
Industrial - New Construction Excess Land	-	0.01663798	0.01563500	0.00880000	0.04107298	-	-	-	-	-
Large Industrial - Occupied	6,538,700	0.02117452	0.01989807	0.00880000	0.04987259	326,101.90	138,453.83	130,107.51	57,540.56	326,101.90
Large Industrial - New Construction	-	0.02117452	0.01989807	0.00880000	0.04987259	-	-	-	-	-
Aggregate Extraction	1,388,300	0.01353843	0.01272230	0.00511000	0.03137073	43,551.98	18,795.40	17,662.37	7,094.21	43,551.98
Multi-Residential	5,908,468	0.01495407	0.01405260	0.00153000	0.03053667	180,424.94	88,355.64	83,029.34	9,039.96	180,424.94
New Multi-Residential	1,812,000	0.00747741	0.00702665	0.00153000	0.01603406	29,053.72	13,549.07	12,732.29	2,772.36	29,053.72
Pipelines	5,792,000	0.00855864	0.00804270	0.00880000	0.02540134	147,124.56	49,571.64	46,583.32	50,969.60	147,124.56
Residential	427,529,636	0.00747741	0.00702665	0.00153000	0.01603406	6,855,035.84	3,196,814.38	3,004,101.12	654,120.34	6,855,035.84
Managed Forests	3,924,000	0.00186935	0.00175666	0.00038250	0.00400851	15,729.39	7,335.33	6,893.13	1,500.93	15,729.39
GRAND TOTAL	\$ 978,132,706.00					\$ 10,377,932.10	\$ 4,722,651.89	\$ 4,437,959.02	\$ 1,217,321.19	\$ 10,377,932.10