



By-Law No. 2025-41

**BEING A BY-LAW TO ESTABLISH A LEVY FOR THE YEAR 2025, TO ADOPT TAX RATES FOR 2025 AND TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT AND THE COLLECTION THEREOF**

WHEREAS it is necessary for the Council of the Municipality of Dutton Dunwich, pursuant to the Municipal Act, 2001, S.O. 2001, c.25, as amended, to levy a separate tax rate on the assessment in each property class in the local municipality rateable for local municipal purposes;

AND WHEREAS the Assessment Act, R.S.O. 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment, as well as provides for alterations to the Collectors Roll;

AND WHEREAS Council for the Municipality of Dutton Dunwich has reviewed and adopted the estimates required for all Municipal purposes for the year 2025 under Council Resolution 2025.09.04.

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

AND WHEREAS the Council of the Corporation of the County of Elgin, pursuant to the Municipal Act, 2001, S.O. 2001, c.25, as amended, has established the tax ratios for the year for the upper-tier municipality and its lower-tier municipalities;

AND WHEREAS it is necessary for the Council of the Municipality of Dutton Dunwich, pursuant to the Municipal Act, 2001, S.O. 2001, c. 25, as amended, to levy the tax rates specified in the upper-tier rating by-law passed for that year;

AND WHEREAS the Province of Ontario has, by regulation, specified certain tax rates for school purposes be levied;

AND WHEREAS the Municipal Act 2001, S.O. 2001, c. 25, as amended, requires tax adjustments to certain properties within the commercial and industrial assessment classes or subclasses;

AND WHEREAS the Municipal Act, 2001 provides for collection of taxes on assessment added to the assessment roll during the current year;

AND WHEREAS the Municipal Act, 2001 authorizes Municipalities to collect penalty/interest on late payments;

NOW THEREFORE the Municipal Council of the Corporation of the Municipality of Dutton Dunwich enacts as follows:

**Definitions**

In this By-law:

"Lower-tier municipalities" mean the Corporation of the Municipality of Dutton Dunwich.

"Property classes" are as prescribed under the Assessment Act and include the residential property class and appropriate sub-classes, the multi-residential property class and appropriate sub-classes, the commercial property class and appropriate sub-classes, the industrial property class and appropriate sub-classes, the pipeline property class, the farm property class and the managed forests property class.

"Tax rate" means the tax rate to be levied against the taxable assessment of property expressed as a percentage to six decimal places.

"Tax ratio" means the ratio that the tax rate for each property class is to the tax

rate for the residential property class, within the allowable range.

“Upper-tier municipality” means the Corporation of the County of Elgin.

1. THAT the assessment contained in the assessment roll of the Municipality of Dutton Dunwich as made pursuant to Province of Ontario Regulations and dated December 10, 2024 be hereby adopted and confirmed as the assessment on which the rate of taxation for the 2025 year shall be levied.
2. THAT the said assessment roll be hereby adopted and confirmed as the last revised assessment roll for the said Municipality.
3. For the purposes of providing for the Corporation’s general purposes, the tax rates set out in Schedule “A” be hereby adopted and levied for the year 2025 upon the whole of the said assessment of the Corporation according to the last revised assessment roll.
4. For the purposes of providing for the County of Elgin general levy, the tax rates set out in the County of Elgin by-law 25-10 be hereby levied for the year 2025 upon the whole of the said assessment of the Corporation according to the last revised assessment roll.
5. For the purposes of providing for the public and separate school education purposes, the tax rates set out by the Minister of Finance under O. Reg. 445/12, as amended, of the Education Act be hereby levied for the year 2025 upon the respective portions of the said assessment of the School supporters of the Corporation according to the last revised assessment roll.
6. THAT the Corporation provide for the required tax adjustments under Part IX of the Municipal Act, 2001, S.O. 2001, c. 25, as amended for commercial and industrial properties.
7. All taxes and other special rates shall be paid into the office of the Tax Collector or Treasurer of the Municipality of Dutton Dunwich.
8. THAT in addition to the foregoing the following special Charges and Collections be levied and collected.
  - a. A levy for the purpose of recovering amounts advanced under the provisions of the Tile Drainage Act, 1990 from the benefitting properties;
  - b. A levy for the purpose of recovering amounts expended under the provisions of the Drainage Act, 1990 from the benefitting properties;
  - c. A levy for the purpose of recovering amounts debentured or incurred for the purpose of constructing a sewer system or water system from the applicable benefitting property owners.
  - d. A levy for any or all other amounts collectable pursuant to any statute of by-law and chargeable to any or all real property or persons to be raised in the same manner and at the same time as all other levies, rates, charges, and/or collections.
9. The said final tax levy shall become due and payable one-half on or before August 29, 2025 and one-half on or before November 28, 2025 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
10. For payments-in-lieu of taxes due to the Municipality of Dutton Dunwich, the actual amount due and payable shall be based on the last revised assessment roll and the tax rates for the year 2025.
11. For railway rights-of-way and electrical corridors, taxes due to the Municipality of Dutton Dunwich shall be calculated in accordance with the regulations established by the Minister of Finance and based on the last revised assessment roll.
12. On all taxes which are in default on the 1<sup>st</sup> day following the above-noted due dates, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the 1<sup>st</sup> day of each month the default continues,

until December 31, 2025.

13. On all taxes in default on January 1, 2026, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.
14. Penalties and interest added on all taxes of the final levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid tax levy.
15. The Collector shall cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
16. All taxes payable pursuant to this by-law are payable to the Municipality. All taxes including local improvements assessments, water and wastewater rates and other rents, rates or changes payable or collected as taxes, can be paid as follows:
  - a. At the office of the Treasurer at 199 Currie Road, Dutton, Ontario N0L 1J0 by mail addressed to Dutton Dunwich at 199 Currie Road, Dutton Ontario N0L 1J0.
  - b. Provided they are received on or before the due dates as specified in section 10 of this by-law, taxes must be paid into any Chartered Bank of Canada, Trust Company, Province of Ontario Savings Office, Credit Union or Caisse Populaire Incorporated subject to the Credit Unions and Caisses Populaires Act, to the credit of the Municipality.
  - c. Monthly and installment pre-authorized payment plans are available.
17. The Treasurer is authorized and directed to accept part payment from time to time on account of any taxes due, and to give a receipt for the payment. Acceptance of any payment shall not affect the collection of any percentage charge imposed and collectable under any applicable legislation, common law or Municipal By-law in respect of non-payment of any taxes or any class of taxes or of any installment of taxes.
17. All by-laws inconsistent with the provisions of this by-law are hereby repealed.

READ a first and second time this 13<sup>th</sup> day of August 2025.

READ a third time and finally passed this 13<sup>th</sup> day of August 2025.

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Mike Hentz, Mayor

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Tara Kretschmer, Clerk

Municipality of Dutton Dunwich  
2025 Tax Information  
Schedule "A" By-law 2025-41

<b>PROPERTY CLASS</b>	<b>RATIO</b>	<b>DUTTON DUNWICH</b>	<b>COUNTY</b>	<b>SCHOOL BOARD</b>	<b>TOTAL TAX RATE 2023</b>
RESIDENTIAL/FARM	1.000000	1.089212	.694535	0.153000	1.936747
FARMLAND AWAITING DEV (PHASE 1)	0.500000	.544606	.347268	0.076500	0.968374
MULTI-RESIDENTIAL NEW CONSTRUCITON	1.000000	1.089212	.694535	0.153000	1.936747
MULTI-RESIDENTIAL	1.999900	2.178315	1.389000	0.153000	3.720315
COMMERICAL OCCUPIED	1.637600	1.783693	1.137371	0.880000	3.801064
COMMERCIAL VACANT	1.637600	1.783693	1.137371	0.880000	3.801064
COMMERCIAL - Small Value - Added Farm	0.409400	.445923	.284343	0.220000	0.950266
INDUSTRIAL OCCUPIED	2.225100	2.423605	1.545410	0.880000	4.849015
INDUSTRIAL VACANT LAND	2.225100	2.423605	1.545410	0.880000	4.849015
INDUSTRIAL - Small Value - Added Farm	0.556300	.605929	.386353	0.220000	1.237282
LARGE INDUSTRIAL OCCUPIED	2.831800	3.084431	1.966784	0.880000	5.931215
LARGE INDUSTRIAL VACANT	2.831800	3.084431	1.966784	0.880000	5.931215
PIPELINES	1.144600	1.246712	.794965	0.880000	2.921677
FARMLAND	0.230000	.250519	.159743	0.0382500	0.448512
MANAGED FOREST	0.250000	.272303	.173634	0.0382500	0.484187
LANDFILL	33.402646	36.382503	23.199301	23.687812	83.269616