

February 11, 2026

Attention: Local Municipal Clerks

*via email*

**RE: 2026 Tax Ratios**

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Please be advised that Middlesex County Council at its meeting held Tuesday, February 10, 2026, passed the following resolution:

**Resolution No: CC-2026-017**

**THAT** the [2026 Tax Ratios Report](#) be received for information;

**AND THAT** the Tax Ratio By-law be forwarded to County Council for approval.

Subsequently, Council approved By-Law No. 7393, being a By-Law to adopt tax rates and the payment schedule of the 2026 County levy by the lower-tier municipalities in the County of Middlesex. For reference, a copy of the approved by-law is enclosed. Please note the 2026 Tax Ratios for the County of Middlesex remain the same as 2025.

Should you require any additional information, please do not hesitate to contact the undersigned.

Regards,

*Marci Ivanic*

Marci Ivanic  
Director of Legislative Services / County Clerk

cc: Nikki Nourse, Director of Financial Services / County Treasurer

Paul Shipway, CAO

# THE CORPORATION OF THE COUNTY OF MIDDLESEX

## BY-LAW #7393

A **BY-LAW** to adopt tax rates and the payment schedule of the 2026 County levy by the lower-tier municipalities in the County of Middlesex.

### WHEREAS:

- A. Section 311(2) of the *Municipal Act, 2001*, S.O. 2001, c.25, (the "*Municipal Act, 2001*"), as amended, provides that an upper-tier municipality, on or before April 30 in each year, shall 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. 2001, C25, s.311(2).

**NOW THEREFORE** the Council of The Corporation of the County of Middlesex enacts as follows:

1. That 2026 tax rates for County purposes be approved as follows:

Property Class	Tax Ratio	Discount	2026 Tax Rate
Residential	1.000000		0.00480170
Farmlands	0.250000		0.00120043
Farmland Awaiting Development	1.000000	35% ( x. 0.65)	0.00312111
Managed Forests	0.250000		0.00120043
Pipelines	1.055500		0.00506819
New Multi - residential	1.000000		0.00480170
Multi - residential	1.769700		0.00849757
Commercial	1.144900		0.00549747
Commercial Vacant Land	1.144900	30% (x 0.70)	0.00384823
Industrial	1.745100		0.00837945
Industrial Vacant Land	1.745100	35% ( x. 0.65)	0.00544664
Aggregate Extraction	1.419999		0.00681841
Landfill	1.100000		0.00528187

2. That the calculation of the 2026 tax rates is attached hereto as Schedule "A", forming part of this By law.
3. That pursuant to Section 311 (13) of the *Municipal Act, 2001* a lower tier municipality in a county shall pay amounts to the upper-tier municipality in the following installments:
- a) 25 per cent of the amount required to be raised by the lower-tier municipality for upper tier purposes in the previous year, on or before March 31.
  - (b) 50 per cent of the amount required to be raised by the lower-tier municipality for upper-tier purposes in the current year, less the amount of the installment paid under (a), on or before June 30.
  - (c) 25 per cent of such current amount, on or before September 30.
  - (d) The balance of the entitlement for the year, on or before December 15.
4. That the payment schedule of the 2026 Levy is attached hereto as Schedule "B", forming part of this By-law.


# THE CORPORATION OF THE COUNTY OF MIDDLESEX

## BY LAW #7393 Page 2

5. That pursuant to Ontario Regulation 382/98: Payments in Lieu of Taxes, Distribution, the Council of an upper tier municipality may, by agreement with a majority of the lower tier municipalities representing at least two thirds of the total weighted assessment of the upper tier municipality, provide by bylaw for any number of installments and their due dates of the payments in lieu of taxes, and that the installment schedule of the County's share of the lower tier payments in lieu of taxes shall be the same as the installments outlined in #3. It is noted that the payments in lieu of taxes are included in *Schedule "B"*.
6. That pursuant to Sections 311 (17) and (19) of the *Municipal Act, 2001*, if a lower tier municipality fails to make any payment, or portion of it, the lower-tier municipality shall pay to the upper-tier municipality interest on the amount in default at the rate of 15 per cent per year, from the date payment is due until it is made, and, where such installments or any portion thereof are paid in advance of such due dates, the upper-tier municipality may allow to the lower-tier municipality, a discount thereon from the date of payment to the date upon which the payment is due at the minimum lending rate of the majority of chartered banks on the date of payment.

**PASSED IN COUNCIL** this 10<sup>th</sup> day of February, 2026.

  
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Sue Clarke, Warden

  
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Marci Ivanic, County Clerk

**Schedule "A"**

**TAXATION YEAR**

**2026**

**County of Middlesex  
Calculation of 2026 Tax Rates**

**A = 0.00480170**

Property Class	1 Total CVA & PIL's	Tax Ratio	3 Discount ( in brackets )	2025 W.A	4 2026 W.A (col. 1 x 2 x 3 )	% inc. W.A.	5 2026 Tax Rates (col. 2 x 3 x A)	6 2026 Levy (col. 5 x 1)	7 % by property class
Residential	9,393,519,378	1.000000	1.00	9,170,407,542	<b>9,393,519,378</b>	2.4	0.00480170	45,104,862.00	72.91
FAD (C,I,M,R)	1,989,800	1.000000	(35%) 0.65	1,293,370	<b>1,293,370</b>	-	0.00312111	6,210.00	0.01
Farm	6,748,663,781	0.250000	1.00	1,699,874,195	<b>1,687,165,945</b>	-0.7	0.00120043	8,101,298.00	13.09
Managed Forests	24,483,300	0.250000	1.00	6,001,700	<b>6,120,825</b>	2.0	0.00120043	29,390.00	0.05
Pipelines	317,264,000	1.055500	1.00	335,362,960	<b>334,872,152</b>	-0.1	0.00506819	1,607,954.00	2.60
New Multi - residential	63,358,000	1.000000	1.00	41,641,400	<b>63,358,000</b>	52.2	0.00480170	304,226.00	0.49
Multi - residential	112,087,100	1.769700	1.00	202,121,153	<b>198,360,541</b>	-1.9	0.00849757	952,468.00	1.54
Commercial Occupied	716,152,846	1.144900	1.00	775,957,028	<b>819,923,393</b>	5.7	0.00549747	3,937,029.00	6.36
Commercial Vacant Land	20,520,600	1.144900	(30%) 0.70	18,423,593	<b>16,445,824</b>	-10.7	0.00384823	78,968.00	0.13
Industrial Occupied	185,942,330	1.745100	1.00	309,982,972	<b>324,487,960</b>	4.7	0.00837945	1,558,094.00	2.52
Industrial Vacant Land	11,645,215	1.745100	(35%) 0.65	13,277,628	<b>13,209,342</b>	-0.5	0.00544664	63,427.00	0.10
Landfill	1,283,400	1.100000	1.00	1,411,740	<b>1,411,740</b>	-	0.00528187	6,779.00	0.01
Aggregate Extraction	16,933,800	1.419999	1.00	25,050,770	<b>24,045,979</b>	-4.0	0.00681841	115,462.00	0.19
<b>Totals</b>	<b>17,613,843,550</b>			<b>12,600,806,052</b>	<b>12,884,214,450</b>	<b>2.2</b>		<b>61,866,167.00</b>	<b>100.00</b>

**CVA = current value assessment**  
**PIL's = payments in lieu of taxes**  
**FAD = farmland awaiting development**  
**W.A. = weighted assessment**

Note: numbers may vary due to rounding

**Calculation of 2026 Residential Tax Rate**

<b>2025 County Levy</b>	<b>58,251,120</b>		
	<b>1,310,143</b>		
	<b>59,561,263</b>		
<b>2026 County Levy</b>	<b>61,866,167</b>	=	2025 residential tax rate 0.00462281
<b>divide by weighted assessment</b>	<b>12,884,214,450</b>		<b>2026 residential tax rate 0.00480170 = A</b>

assessment data: source MPAC Control Totals

	2025 Tax Rate 0.00462281	2026 Tax Rate 0.00480170	inc. \$	inc. %
<b>Residential taxes per</b>				
\$ 100,000	\$ 462.28	\$ 480.17	\$ 17.89	3.87
\$ 150,000	\$ 693.42	\$ 720.26	\$ 26.83	3.87
\$ 303,000	\$ 1,400.71	\$ 1,454.92	\$ 54.20	3.87

**Schedule "B"**  
**County of Middlesex**  
**Payment Schedule - 2026 County Levy**

Municipality	1 2026 County Levy	2 March 31 25% of 2025 Levy	3 June 30 50% of 2026 Levy less column 2	4 September 30 25% of 2026 Levy	5 December 15 Balance
Adelaide Metcalfe	3,138,563	738,311 \$	830,971 \$	784,641 \$	784,640
Lucan Biddulph	4,169,656	965,756 \$	1,119,072 \$	1,042,414 \$	1,042,414
Middlesex Centre	18,082,627	4,280,396 \$	4,760,918 \$	4,520,657 \$	4,520,656
Newbury	175,685	41,906 \$	45,937 \$	43,921 \$	43,921
North Middlesex	5,240,379	1,244,376 \$	1,375,814 \$	1,310,095 \$	1,310,094
Southwest Middlesex	3,609,480	829,141 \$	975,599 \$	902,370 \$	902,370
Strathroy Caradoc	14,980,985	3,510,370 \$	3,980,123 \$	3,745,246 \$	3,745,246
Thames Centre	12,468,792	2,952,525 \$	3,281,871 \$	3,117,198 \$	3,117,198
<b>Totals</b>	<b>61,866,167 \$</b>	<b>14,562,781 \$</b>	<b>16,370,305 \$</b>	<b>15,466,542 \$</b>	<b>15,466,539</b>

Note: numbers may vary due to rounding