

The Corporation of the Town of Tecumseh

By-Law Number 2026 - 035

Being a by-law to provide for the adoption of tax rates, area rates and additional charges for Municipal, County and Education purposes for the year 2026.

Whereas Section 290(1)(a)(b)(c) of The Municipal Act, Chapter M.25, R.S.O. 2001 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;

Whereas the budget for the Town of Tecumseh was adopted in accordance with section 284.16 of the Municipal Act, 2001 and the regulations made thereunder.

Whereas the adopted budget for the Town of Tecumseh included the sum of \$31,901,807 to be raised for general municipal purposes for taxation year 2026;

Whereas the Council of the County of Essex has, by By-law 57-2009, adopted optional property classes for the year 2026;

Whereas the Council of the County of Essex has, by By-law 2026-05, established tax ratios for the year 2026;

Whereas the Council of the County of Essex has, by By-law 2026-05, adopted the County of Essex levy and established tax rates for County purposes for the year 2026;

Whereas the Council of the County of Essex, by By-law 2026-04, has approved a user fee respecting the collection of organics waste management program charges, including Green Bin program fees, and has authorized the collection of such charges on the tax roll by the lower-tier municipalities within the County of Essex;

Whereas the Council of The Corporation of the Town of Tecumseh is required to levy and collect the tax rates prescribed for school purposes on the residential and business property within The Corporation of the Town of Tecumseh;

Whereas the assessment roll prepared in 2025 and upon which the taxes for 2026 are to be levied was certified by the Assessment Commissioner;

Whereas the assessment on which the general municipal tax rate is to be calculated in each property class and sub-class is as detailed in Schedule "A" attached hereto;

Now Therefore the Council of The Corporation of The Town of Tecumseh enacts as follows:

1. **That** the tax rates as listed in Schedule "B" attached hereto, be applied to the corresponding taxable assessments listed in Schedule "A" in the Town of

Tecumseh to raise the sums of \$31,901,807 for general Town purposes, \$20,231,877 for the County of Essex, and \$9,454,129 for education purposes.

2. **That** the actual amount due for payments-in-lieu of taxes shall be based on the assessments listed in Schedule "A" and tax rates as listed in Schedule "B" for the year 2026.
 3. **That** the amounts to be collected for tile drains, municipal drains, water mains, sewers, County organics waste management program user fees and miscellaneous charges shall be as listed on Schedule "C" attached hereto.
 4. **That** the Treasurer 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 notice is required to be given.
 5. **That** pursuant to the provisions of Section 346 (1), subject to Subsection (2) of The Municipal Act, R.S.O.2001 c 25, the 2026 taxes shall be paid to the Treasurer at 917 Lesperance Road, Tecumseh, Ontario, in person or electronically at banks or credit unions offering such services, and upon request of the person paying the taxes, the Treasurer shall issue a receipt of the amount paid.
 6. **That** pursuant to the provisions of Section 347 (1) allocation of payment, subject to Subsection (2) and (3) of The Municipal Act, R.S.O. 2001 c 25, where any payment is received on account of taxes, payment shall first be applied against late payment charges owing in respect of those taxes and then applied against the taxes owing.
 7. **That** the final taxes on all property classes shall become due and payable in two equal installments:

Installment 1	June 26, 2026
Installment 2	September 28, 2026
- In the event the above dates cannot be adhered to, the Treasurer may amend the above dates as long as they comply with the provisions of The Municipal Act.
8. **That** the due dates for Supplementary Tax Levies, resulting from amended assessment values being received from the Municipal Property Assessment Corporation under Sections 32, 33 and 34 of the Assessment Act, shall be established by the Treasurer as required.
 9. **That** the Treasurer is hereby authorized to administer a pre-authorized payment plan for the Town of Tecumseh.
 10. **That** penalties be added as per the provisions of By-law No. 2025-106.
 11. **That** interest be added as per the provisions of By-law No. 2025-106.

- 12. **That** the failure to receive a tax notice does not exempt the property owner from penalty and interest charges.
- 13. **That** this by-law shall come into force and effect upon the date of the final reading thereof.

Read a first, second, third time and finally passed this 12th day of May, 2026.



A handwritten signature in black ink, appearing to read "Gary McNamara".

2026-05-13

Gary McNamara, Mayor



A handwritten signature in black ink, appearing to read "Robert Auger".

2026-05-13

Robert Auger, Clerk

**Schedule "A" to By-Law 2026-035
Town of Tecumseh
2026 Tax Assessment**

RTC	RTQ	RTC/RTQ Name	RTQ Category	School Support	Column2	Returned Assessment for 2026
R	T	Residential	Full	Public	P	1,632,408,503
R	T	Residential	Full	Separate	S	882,831,135
R	T	Residential	Full	No Support	No	665,771
R	T	Residential	Full	French Public	FP	5,257,647
R	T	Residential	Full	French Separate	FS	96,626,378
R	H	Residential	Full - Shared	Public	P	47,171
R	H	Residential	Full - Shared	Separate	S	28,656
R	H	Residential	Full - Shared	French Public	FP	1,382
R	H	Residential	Full - Shared	French Separate	FS	7,791
M	T	Multi-Residential	Full	Public	P	18,977,869
M	T	Multi-Residential	Full	Separate	S	2,670,515
M	T	Multi-Residential	Full	French Public	FP	61,930
M	T	Multi-Residential	Full	French Separate	FS	170,386
N	T	Multi-Residential - NC	Full	Public	P	14,867,000
N	T	Multi-Residential - NC	Full	Separate	S	1,400,000
F	T	Farmlands	Full	Public	P	91,288,945
F	T	Farmlands	Full	Separate	S	21,460,750
F	T	Farmlands	Full	No Support	No	-
F	T	Farmlands	Full	French Public	FP	-
F	T	Farmlands	Full	French Separate	FS	172,000
C	T	Commercial	Full (Occupied)	No Support	No	337,737,063
X	T	Commercial - NC	Full (Occupied)	No Support	No	-
S	T	Shopping Centre	Full (Occupied)	No Support	No	31,069,143
Z	T	Shopping Centre - NC	Full (Occupied)	No Support	No	-
D	T	Office Building	Full (Occupied)	No Support	No	3,299,800
Y	T	Office Building - NC	Full (Occupied)	No Support	No	-
I	T	Industrial	Full (Occupied)	No Support	No	188,724,058
J	T	Industrial - NC	Full (Occupied)	No Support	No	-
I	H	Utilities	Full (Occupied)	No Support	No	204,500
L	T	Large Industrial	Full (Occupied)	No Support	No	8,565,200
K	T	Large Industrial - NC	Full (Occupied)	No Support	No	-
P	T	Pipeline	Full	No Support	No	15,479,000
T	T	Managed Forest	Full	Public	P	161,900
T	T	Managed Forest	Full	Separate	S	-
T	T	Managed Forest	Full	French Public	FP	-
T	T	Managed Forest	Full	French Separate	FS	-

Sub-Total: Full Taxable Assessment

3,354,184,493

RTC	RTQ	RTC/RTQ Name	RTQ Category	School Support	Column2	Returned Assessment for 2026
C	U	Commercial	Vacant Unit/ Excess Land	No Support	No	5,299,936
X	U	Commercial Excess - NC	Vacant Unit/ Excess Land	No Support	No	-
C	X	Commercial	Vacant Land	No Support	No	4,962,500
C	1	Commercial	Farmland 1	No Support	No	1,570,000
S	U	Shopping Centre	Vacant Unit/ Excess Land	No Support	No	-
Z	U	Shopping Centre Excess - NC	Vacant Unit/ Excess Land	No Support	No	-
G	T	Parking Lot	Parking Lot	No Support	No	91,000
I	U	Industrial	Vacant Unit/ Excess Land	No Support	No	3,173,600
I	K	Utilities	Vacant Unit/ Excess Land	No Support	No	-
I	X	Industrial	Vacant Land	No Support	No	10,238,900
J	U	Industrial - NC	Vacant Unit/ Excess Land	No Support	No	-
L	X	Large Industrial	Vacant Unit/ Excess Land	No Support	No	-

Sub-Total: Vacant/Excess Taxable Assessment

25,335,936

Total Taxable Assessment

3,379,520,429

**Schedule "A" to By-Law 2026-035
Town of Tecumseh
2026 Tax Assessment**

RTC	RTQ	RTC/RTQ Name	RTQ Category	School Support	Returned Assessment for 2026
R	F	Residential	Payment in Lieu: Full	Public	P -
R	F	Residential	Payment in Lieu: Full	No Support	No 52,300
R	G	Residential	Payment in Lieu: General	No Support	No 756,800
C	F	Commercial	Payment in Lieu: Full	No Support	No 3,316,700
C	G	Commercial	Payment in Lieu: General	No Support	No 824,500
C	Z	Commercial	Payment in Lieu: General, Vacant Land	No Support	No 283,000
Total P.I.L Assessment					5,233,300
Total Exempt Assessment					112,757,271
Grand Total Returned Assessment Roll					3,497,511,000

**Schedule "B" to By-Law 2026-035
Town of Tecumseh
2026 Tax Rates**

Taxable

RTC	RTQ	RTC/RTQ Name	Taxable/Exempt/ Payment in Lieu	RTQ Category	2026 Municipal Tax Rate	2026 County Tax Rate	2026 Education Tax Rate	Grand Total Tax Rate
R	T	Residential	Taxable	Full	0.00902191	0.00571906	0.00153000	0.01627097
R	H	Residential	Taxable	Full Shared	0.00902191	0.00571906	0.00153000	0.01627097
M	T	Multi-Residential	Taxable	Full	0.00992410	0.00629097	0.00153000	0.01774507
N	T	New Multi-Residential	Taxable	Full	0.00992410	0.00629097	0.00153000	0.01774507
F	T	Farmland	Taxable	Full	0.00225548	0.00142977	0.00038250	0.00406775
C	T	Commercial	Taxable	Full	0.00976210	0.00618827	0.00880000	0.02475037
X	T	Commercial - NC	Taxable	Full	0.00976210	0.00618827	0.00880000	0.02475037
C	U	Commercial	Taxable	Excess Land	0.00976210	0.00618827	0.00880000	0.02475037
X	U	Commercial - NC	Taxable	Excess Land	0.00976210	0.00618827	0.00880000	0.02475037
C	X	Commercial	Taxable	Vacant Land	0.00525526	0.00333135	0.00633473	0.01492134
X	X	Commercial - NC	Taxable	Vacant Land	0.00525526	0.00333135	0.00633473	0.01492134
C	1	Farmland 1	Taxable	Land for Development	0.00225548	0.00142977	0.00038250	0.00406775
S	T	Shopping Centre	Taxable	Full	0.00976210	0.00618827	0.00880000	0.02475037
Z	T	Shopping Centre - NC	Taxable	Full	0.00976210	0.00618827	0.00880000	0.02475037
S	U	Shopping Centre	Taxable	Excess Land	0.00976210	0.00618827	0.00880000	0.02475037
Z	U	Shopping Centre - NC	Taxable	Excess Land	0.00976210	0.00618827	0.00880000	0.02475037
D	T	Office Building	Taxable	Full	0.00976210	0.00618827	0.00880000	0.02475037
D	U	Office Building	Taxable	Excess Land	0.00976210	0.00618827	0.00880000	0.02475037
Y	T	Office Building - NC	Taxable	Full	0.00976210	0.00618827	0.00880000	0.02475037
G	T	Parking Lot	Taxable	Full	0.00525526	0.00333135	0.00633473	0.01492134
I	T	Industrial	Taxable	Full	0.01752506	0.01110927	0.00880000	0.03743433
J	T	Industrial - NC	Taxable	Full	0.01752506	0.01110927	0.00880000	0.03743433
I	U	Industrial	Taxable	Excess Land	0.01752506	0.01110927	0.00880000	0.03743433
J	U	Industrial - NC	Taxable	Excess Land	0.01752506	0.01110927	0.00880000	0.03743433
I	X	Industrial	Taxable	Vacant Land	0.01752506	0.01110927	0.00880000	0.03743433
I	H	Utilities	Taxable	Full	0.01752506	0.01110927	0.01250000	0.04113433
I	K	Utilities	Taxable	Vacant Land	0.01752506	0.01110927	0.01250000	0.04113433
L	T	Large Industrial	Taxable	Full	0.02423375	0.01536197	0.00880000	0.04839572
K	T	Large Industrial - NC	Taxable	Full	0.02423375	0.01536197	0.00880000	0.04839572
L	U	Large Industrial	Taxable	Excess Land	0.02423375	0.01536197	0.00880000	0.04839572
P	T	Pipeline	Taxable	Full	0.01175555	0.00745194	0.00880000	0.02800749
T	T	Managed Forest	Taxable	Full	0.00225548	0.00142977	0.00038250	0.00406775

Payment In Lieu

RTC	RTQ	RTC/RTQ Name	Taxable/Exempt/ Payment in Lieu	RTQ Category	2026 Municipal Tax Rate	2026 County Tax Rate	2026 Education Tax Rate	Grand Total Tax Rate
R	F	Residential	Payment in Lieu	Full	0.00902191	0.00571906	0.00153000	0.01627097
R	G	Residential	Payment in Lieu	General	0.00902191	0.00571906	0.00000000	0.01474097
C	F	Commercial	Payment in Lieu	Full	0.00976210	0.00618827	0.01250000	0.02845037
C	G	Commercial	Payment in Lieu	General	0.00976210	0.00618827	0.00000000	0.01595037
C	Z	Commercial	Payment in Lieu	General, Vacant Land	0.00525526	0.00333135	0.00000000	0.00858661

**Schedule "C" to By-Law 2026-035
Town of Tecumseh
2026 Additional Charges**

Description	Expiry Year	By-law	Amount
Municipal Drains			
Dawson	2026	2019-022, 2021-029	\$ 8,996.53
East Townline - St. Clair Outlet	2028	N/A	\$ 2,381.74
11th Concession Drain Branch	2030	2023-043, 2025-124	\$ 4,484.56
4th Concession - LaSalle	2030	2023-069, 2025-127	\$ 6,128.60
Sub-Total			\$ 21,991.43
Sewers			
County Road 11 (5yr)	2026	2011-103	\$ 114,738.90
Rossi (10yr)	2028	2011-103	\$ 5,348.80
8th Concession - Trunk Phase (5yr)	2030	2024-060	\$ 111,403.58
8th Concession - CR46, Webster, Laval (5yr)	2030	2024-060	\$ 62,735.88
8th Concession - Delduca (5yr)	2030	2024-060	\$ 11,203.38
County Road 11 (10yr)	2031	2011-103	\$ 9,352.44
8th Concession - Trunk Phase (10yr)	2035	2024-060	\$ 21,356.05
8th Concession - CR46, Webster, Laval (10yr)	2035	2024-060	\$ 124,020.18
8th Concession - Delduca (10yr)	2035	2024-060	\$ 62,038.67
8th Concession - CR46, Webster, Laval (20yr)	2045	2024-060	\$ 19,081.89
8th Concession - Delduca (20yr)	2045	2024-060	\$ 5,935.94
Sub-Total			\$ 547,215.71
Grand Total			\$ 569,207.14

Description	Year	User Fee To Charge Each Household
County User Fee		
Green Bin User-Fee	2025	\$ 29.58
Green Bin User-Fee	2026	\$ 154.06
Total		\$ 183.64