

**COUNTY OF ELGIN**

**By-Law No. 25-11**

**"BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF THE 2025 BUDGET OF  
THE CORPORATION OF THE COUNTY OF ELGIN AND TO ESTABLISH THE 2025  
TAX RATIOS, AND 2025 TAX RATES FOR THE SAID THE CORPORATION OF THE  
COUNTY OF ELGIN AND ITS CONSTITUENT LOWER TIER MUNICIPALITIES"**

WHEREAS, for purposes of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, (hereinafter "Act"), the Corporation of the County of Elgin is an upper-tier municipality; and,

WHEREAS Section 289 of the Act provides that the Council of each upper-tier municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the upper-tier municipality; and,

WHEREAS Section 308(5) of the Act provides that the Council of an upper-tier municipality shall in each year establish tax ratios for that year for the upper-tier municipality and its lower-tier municipalities; and,

WHEREAS Section 308(7) of the Act provides that the Council of each upper-tier municipality shall in each year establish, for each property class, a single tax ratio for the upper-tier municipality and its lower-tier municipalities; and,

WHEREAS Section 308(15) through Section 308(18) of the Act provides that the Council of each municipality may in each year opt to have certain optional property classes apply within the County; and,

WHEREAS Section 308.1(5) of the Act provides that an upper-tier municipality that intends to apply a tax ratio of less than 0.25 to the farm property class for a tax year shall pass a by-law in the year to establish the tax ratio for that year for the farm property class.

WHEREAS Section 22 of Regulation 282/98 made under the *Assessment Act*, R.S.O. 1990, c. A.31, as amended, has given municipalities the option to reduce the property tax rate on qualifying value-added activities that occur on farms as part of the farming business to 75 per cent lower than the industrial or commercial tax rates that would otherwise apply; and,

WHEREAS the local municipally owned landfill sites in the Municipalities of Dutton Dunwich and West Elgin did not previously pay property tax in respect of those properties to the Corporation of the County of Elgin, as their associated upper-tier municipality until an amendment to the taxation regulations created such an obligation, and, further thereto, the Corporation of the County of Elgin finds that the landfill tax ratio, when applied, unfairly penalizes the said local municipalities; and,

WHEREAS, notwithstanding that set forth immediately above, it is necessary to apply the revenue neutral landfill ratio/tax rate; and,

WHEREAS Section 107 (1) of the Act provides that Council may make grants to any person, group or body Council deems in the interest of the municipality.

NOW, THEREFORE, the Municipal Council ("Council") of the Corporation of the County of Elgin enacts as follows:

1. THAT the large industrial class remain as an optional property class.
2. THAT the optional 75% reduction in the Small-Scale On-Farm Business Sub-Class tax ratio be maintained for the first subclass for the commercial and industrial property classes to a total of \$50,000 per subclass.

3. THAT The Corporation of the Municipality of Dutton Dunwich and The Corporation of the Municipality of West Elgin each receive a grant in an amount that is equal to the full portion of the County property taxes on the landfill portion of the assessment of property that these municipalities use for the disposal of waste collected from local residents.
4. THAT the 2025 tax ratios for the Corporation of the County of Elgin as set out on Schedule "A" attached hereto be approved and adopted by Council.
5. THAT the 2025 tax rates for the assessment in each property class for the Corporation of the County of Elgin as set out in Schedule "B" attached hereto be approved and adopted by Council.
6. THAT the 2025 budget for the Corporation of the County of Elgin as set out on Schedule "C" attached hereto, incorporating estimates for revenue and expenditures, be approved and adopted by Council.
7. THAT the 2025 ten-year capital plan for the Corporation of the County of Elgin as set out in Schedule "D" attached hereto be approved and adopted by Council.
8. THAT, for purposes of clarity, all Schedules hereto form part of this By-Law.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 11<sup>TH</sup> DAY OF MARCH 2025.

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Blaine Parkin,  
Chief Administrative Officer/Clerk.

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Grant Jones,  
Warden.

Schedule A



Property Class	2024	2025
Residential	1.000000	1.000000
Farmland Awaiting Dev.	0.500000	0.500000
New Multi-Residential	1.000000	1.000000
Multi-Residential	1.999900	1.999900
Commercial - Occupied	1.637600	1.637600
Commercial - Small Value Added Farm (1st 50K)	0.409400	0.409400
Commercial - Small Value Added Farm (2nd 50K)	0.409400	0.409400
Commercial - Vacant Land	1.637600	1.637600
Industrial - Occupied	2.225100	2.225100
Industrial - Small Value Added Farm (2nd 50K)	0.556300	0.556300
Industrial - Small Value Added Farm (1st 50K)	0.556300	0.556300
Industrial - Vacant Land	2.225100	2.225100
Large Industrial - Occupied	2.831800	2.831800
Large Industrial - Vacant	2.831800	2.831800
Aggregate Extraction	NA	1.810578
Pipelines	1.144600	1.144600
Farm	0.230000	0.230000
Managed Forests	0.250000	0.250000
Landfill	33.402646	33.402646

Schedule B



# 2025 Elgin County Tax Rates

Property Class	2024	2025	Increase
Residential	0.684347%	0.694535%	1.49%
Farmland Awaiting Dev.	0.342174%	0.347268%	1.49%
New Multi-Residential	0.684347%	0.694535%	1.49%
Multi-Residential	1.368626%	1.389001%	1.49%
Commercial - Occupied	1.120686%	1.137371%	1.49%
Commercial - Small Value Added Farm (1st Subclass)	0.280172%	0.284343%	1.49%
Commercial - Small Value Added Farm (2nd Subclass)	0.280172%	0.284343%	1.49%
Commercial - Vacant Land	1.120686%	1.137371%	1.49%
Industrial - Occupied	1.522742%	1.545410%	1.49%
Industrial - Small Value Added Farm (1st Subclass)	0.380686%	0.386353%	1.49%
Industrial - Small Value Added Farm (2nd Subclass)	0.380686%	0.386353%	1.49%
Industrial - Vacant Land	1.522742%	1.545410%	1.49%
Large Industrial - Occupied	1.937934%	1.966784%	1.49%
Large Industrial - Vacant	1.937934%	1.966784%	1.49%
Aggregate Extraction	NA	1.257510%	1.49%
Pipelines	0.783304%	0.794965%	1.49%
Farm	0.157400%	0.159743%	1.49%
Managed Forests	0.171087%	0.173634%	1.49%
Landfill	22.858996%	23.199301%	1.49%

## Schedule C

Operating Summary												Used to Fund
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Capital & Debt
Administrative Building	727,057	1,106,666	1,075,328	1,093,831	1,111,850	1,134,515	1,151,643	1,171,700	1,193,746	1,228,895	1,267,517	12,262,747
Administrative Services	1,022,207	1,044,429	1,069,123	1,089,096	1,094,814	1,133,293	1,146,058	1,179,846	1,220,971	1,241,260	1,276,832	12,517,930
Adult Day	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture	55,209	96,234	97,318	110,975	112,103	113,255	114,429	103,075	104,297	105,471	105,471	1,117,837
Ambulance	4,118,752	4,085,186	4,171,523	4,212,239	4,292,331	4,374,479	4,458,032	4,543,260	4,630,444	4,718,563	19,692,952	63,297,761
Archives	248,046	270,478	250,447	254,728	258,338	263,528	268,073	272,699	278,255	281,261	286,140	2,931,992
Bobier Villa Adult Day	2,366	(0)	(0)	0	(0)	(0)	0	0	0	(0)	(0)	2,366
Bobier Villa Building & Property	396,993	481,234	436,828	444,580	455,302	468,221	526,581	487,683	493,509	498,882	501,801	5,191,614
Bobier Villa Dietary	700,722	731,938	743,642	758,122	774,205	788,089	803,351	819,095	837,418	850,662	867,489	8,674,733
Bobier Villa General & Admin	(889,171)	(1,057,910)	(993,027)	(1,005,072)	(1,016,995)	(1,026,748)	(1,037,596)	(1,048,502)	(1,058,316)	(1,071,860)	(1,082,964)	(11,288,160)
Bobier Villa Housekeeping	321,027	336,266	337,413	343,643	350,870	356,551	368,108	369,877	377,718	383,494	390,584	3,935,551
Bobier Villa Laundry	191,222	194,620	196,633	198,673	201,041	202,902	205,049	207,266	209,834	211,725	214,047	2,233,011
Bobier Villa Nursing & Personal Care	29,580	4,909	(62,824)	(63,043)	(51,090)	(62,247)	(62,308)	(61,542)	(47,090)	(66,492)	(67,218)	(509,366)
Bobier Villa Program & Support	44,871	50,738	50,808	50,718	50,338	49,174	48,318	47,501	48,354	46,348	45,467	532,635
Collections	(17,654)	(17,654)	(17,654)	(17,654)	(17,654)	(17,654)	(17,654)	(17,654)	(17,654)	(17,654)	(17,654)	(194,192)
Corporate Activities	(42,573,684)	(43,630,957)	(46,481,824)	(48,491,015)	(50,587,184)	(52,772,965)	(54,396,315)	(56,861,777)	(59,165,245)	(61,732,246)	(64,405,303)	(581,098,515)
Corporate Services	1,169,176	1,218,226	1,250,171	1,283,517	1,318,271	1,354,130	1,391,544	1,430,583	1,471,318	1,513,055	1,556,644	14,956,636
Council	334,588	355,625	380,291	366,771	372,513	378,368	405,274	390,434	396,649	402,988	432,316	4,215,816
Economic Development	860,731	1,043,902	926,302	944,096	954,527	967,270	979,208	991,390	1,006,113	1,013,884	1,058,692	10,746,113
Elgin Manor Building & Property	584,102	688,801	641,066	655,578	670,675	687,740	763,250	715,442	731,046	745,837	760,763	7,644,299
Elgin Manor Dietary	854,231	894,392	909,391	926,752	946,241	962,681	980,956	999,808	1,021,716	1,037,416	1,057,234	10,590,818
Elgin Manor General & Admin	(1,369,132)	(1,815,554)	(1,723,582)	(1,765,333)	(1,808,070)	(1,848,961)	(1,891,964)	(1,935,817)	(1,978,865)	(2,027,777)	(2,074,398)	(20,239,453)
Elgin Manor Housekeeping	489,652	509,684	514,168	523,777	534,772	543,681	558,797	564,238	581,358	585,143	596,081	6,001,350
Elgin Manor Laundry	251,680	255,720	257,973	260,254	262,899	264,980	267,382	269,860	272,730	274,847	277,444	2,915,770
Elgin Manor Nursing & Personal Care	495,122	823,224	897,343	921,477	965,671	968,502	990,180	1,013,724	1,060,384	1,053,447	1,078,041	10,267,115
Elgin Manor Program & Support	(5,010)	469	(279)	(1,700)	(2,676)	(4,587)	(6,153)	(7,677)	(8,214)	(11,328)	(12,952)	(60,108)
Emergency Measures	307,981	288,426	308,285	320,191	327,280	334,030	338,208	342,571	349,053	349,704	359,555	3,625,283
Engineering Services	10,877,569	11,676,966	12,084,723	12,316,654	12,568,018	12,981,270	13,248,525	13,597,713	13,956,759	14,388,663	14,682,036	142,378,898
Financial Services	856,344	999,521	953,340	955,237	981,338	1,010,265	1,030,460	1,050,950	1,075,882	1,088,189	1,109,747	11,111,273
Human Resources	835,062	838,363	830,684	854,187	873,163	931,616	913,735	931,474	953,062	999,041	986,387	9,946,773
Information Technology	1,860,793	2,155,487	2,284,850	2,326,825	2,405,866	2,409,935	2,449,260	2,530,447	2,532,345	2,582,876	2,635,202	26,173,887
Land Division	35,364	(29,286)	22,923	(51,000)	(128,132)	(104,226)	(92,904)	(85,265)	(76,189)	(71,325)	(64,009)	(644,050)
Library Services	3,224,247	3,355,118	3,513,740	3,590,353	3,656,162	3,737,306	3,805,830	3,875,739	3,957,713	4,004,874	4,076,559	40,797,641
Museum	268,296	313,814	279,496	283,908	287,600	293,026	297,741	302,527	308,318	311,358	316,387	3,262,470
Planning	380,494	169,440	515,607	587,558	638,658	940,212	1,002,278	1,048,376	1,102,747	1,136,603	1,174,267	8,696,240
Police Services Board	0	(0)	0	(0)	(0)	0	0	0	0	(0)	(0)	(0)
Provincial Offenses Act	(124,117)	(136,742)	(142,576)	(144,278)	(146,826)	(148,872)	(151,464)	(155,204)	(158,079)	(160,421)	(161,420)	(1,630,000)
Terrace Lodge Adult Day	3,873	0	(0)	(0)	0	(0)	0	(0)	0	(0)	0	3,873
Terrace Lodge Building & Property	481,350	638,748	663,902	710,692	726,517	745,069	803,217	778,858	799,825	822,235	838,444	8,008,857
Terrace Lodge Dietary	1,087,122	1,144,743	1,163,877	1,186,221	1,211,441	1,232,470	1,255,988	1,280,252	1,308,469	1,328,718	1,354,364	13,553,667
Terrace Lodge General & Admin	(1,707,008)	(2,026,230)	(1,272,708)	(1,311,798)	(1,359,083)	(1,403,974)	(1,451,510)	(1,500,038)	(1,551,066)	(1,608,959)	(1,674,328)	(16,866,702)
Terrace Lodge Housekeeping	550,795	646,618	670,758	683,463	698,125	709,786	728,162	736,966	757,968	764,691	779,152	7,726,484
Terrace Lodge Laundry	284,239	282,250	284,564	287,055	289,942	292,213	294,835	297,540	300,673	302,983	305,817	3,222,111
Terrace Lodge Nursing & Personal Care	619,079	676,249	697,553	715,529	757,554	759,116	772,733	792,195	836,712	823,688	1,011,180	8,461,586
Terrace Lodge Program & Support	55,051	57,097	56,899	56,299	56,471	55,134	54,426	53,800	54,442	51,957	51,276	602,851
Warden	115,926	119,269	121,152	123,073	125,033	127,031	129,070	131,150	133,271	135,434	137,641	1,398,050
Used to Fund Capital & Debt	(11,944,859)	(11,159,484)	(12,036,353)	(13,414,821)	(14,787,779)	(15,820,395)	(16,557,168)	(18,345,438)	(19,697,619)	(21,483,871)	(8,276,721)	(163,524,508)

## Schedule D

Capital Summary												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total
Administrative Building	349,000	3,759,236	587,000	644,000	760,000	719,000	636,000	528,240	6,000	600,000	6,000	8,594,476
Agriculture			50,204								61,198	111,402
Ambulance	791,887	914,725	1,546,683	787,640	1,108,195	914,159	956,825	844,521	1,387,306	874,813	1,109,388	11,236,141
Archives	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	220,000
Bobier Villa Building & Property	397,798	190,765	2,042,765	501,765	90,765	144,415	102,909	110,765	494,765	200,765	90,765	4,368,242
Bobier Villa Dietary	11,000	17,050	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	118,050
Bobier Villa General & Admin	70,000	84,960										154,960
Bobier Villa Housekeeping									10,000			10,000
Bobier Villa Laundry	9,814								20,000			29,814
Bobier Villa Nursing & Personal Care	26,664	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	426,664
Corporate Activities	11,500	99,781	124,800	1,956,070	783,550		632,450			38,000	7,950	3,654,101
Economic Development										48,760		48,760
Elgin Manor Building & Property	771,997	210,997	775,997	168,199	352,500	232,287	313,052	427,663	628,630	367,443	135,997	4,384,762
Elgin Manor Dietary	25,000	22,194	13,000	14,000	16,000	20,000	20,000	20,000	20,000	20,000	20,000	210,194
Elgin Manor General & Admin	90,000	138,484										228,484
Elgin Manor Housekeeping									10,000			10,000
Elgin Manor Laundry	0								20,000			20,000
Elgin Manor Nursing & Personal Care	68,077	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	798,077
Emergency Measures	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Engineering Services	19,586,211	17,043,066	24,981,884	24,232,519	21,530,085	15,779,277	21,500,934	16,543,843	19,564,399	15,143,265	14,524,948	210,430,431
Information Technology	394,366	541,120	676,652	704,697	894,866	927,160	945,703	1,030,862	983,910	1,102,120	1,122,192	9,323,649
Land Division				12,500				13,530				26,030
Library Services	414,454	420,017	437,017	399,157	406,440	413,869	421,447	484,176	437,059	437,059	437,059	4,707,754
Museum	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	220,000
Planning	0	15,000						16,561				31,561
Terrace Lodge Building & Property	403,830	456,248	463,783	10,000	70,000	524,000	35,000	180,000	6,000	5,000	5,000	2,158,860
Terrace Lodge Dietary							10,000	10,000	10,000			30,000
Terrace Lodge General & Admin		135,217										135,217
Terrace Lodge Housekeeping									10,000			10,000
Terrace Lodge Laundry									20,000			20,000
Terrace Lodge Nursing & Personal Care	55,770	61,244	61,244	61,244	61,244	61,244	61,244	61,244	61,244	61,244	61,244	668,210
<b>Grand Total</b>	<b>23,527,368</b>	<b>24,273,103</b>	<b>31,934,029</b>	<b>29,664,790</b>	<b>26,246,645</b>	<b>19,908,412</b>	<b>25,808,564</b>	<b>20,444,405</b>	<b>23,862,314</b>	<b>19,071,468</b>	<b>17,754,742</b>	<b>262,495,840</b>
Current Year Net Income used for Capital	(11,944,859)	(11,159,484)	(12,036,353)	(13,414,821)	(14,787,779)	(15,820,395)	(16,557,168)	(18,345,438)	(19,697,619)	(21,483,871)	(8,276,721)	(11,944,859)
Add Back: Amortization (Non Cash)	(12,376,828)	(14,540,705)	(14,907,928)	(15,142,597)	(15,369,158)	(15,600,250)	(15,835,964)	(16,063,841)	(16,309,078)	(16,559,219)	(16,814,363)	(169,519,932)
Amount to be raised/(available) for Debt	(794,319)	(1,427,085)	4,989,748	1,107,372	(3,910,292)	(11,512,234)	(6,584,568)	(13,964,874)	(12,144,383)	(18,971,622)	(7,336,342)	(70,548,600)
Debt Repayment	1,161,974	1,427,086	1,750,822	1,794,139	1,838,757	1,884,721	950,546	646,650	673,632	701,740	361,775	13,191,841
Available for TMP Results/Growth						8,000,000	5,600,000	13,000,000	11,000,000	18,000,000	7,387,792	62,987,792
(Decrease)/Increase of Reserves	(1,110)	(0)	(6,740,570)	(2,901,510)	2,071,536	1,627,513	34,022	318,224	470,751	269,882	(413,225)	(5,264,488)