

THE CORPORATION OF THE TOWNSHIP OF EMO

BY-LAW NO. 2026-18

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Being a by-law to establish the tax ratios for the year 2026.

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**WHEREAS** Section 308 of the *Municipal Act*, 2001, S.O. 2001, c.25, as amended, provides that the Council of a municipality shall pass a by-law to establish the tax ratios for each year for the municipality.


**NOW THEREFORE** the Council of the Corporation of the Township of Emo hereby enacts as follows:

1. That for the taxation year 2026, the tax ratio for property in:
  - a) the residential/farm property class: 1.000000;
  - b) the multi-residential property class: 1.523500;
  - c) the commercial occupied property class: 1.686800;
  - d) the commercial vacant/excess land property class: 1.180760;
  - e) the commercial vacant land property class: 1.180760;
  - f) the industrial occupied property class: 1.686800;
  - g) the industrial vacant/excess property class: 1.096420;
  - h) the pipelines property class: 4.565100;
  - i) the farmlands property class: 0.250000;
  - j) the managed forests property class: 0.250000.
  
2. This By-law shall come into force and take effect upon the 28<sup>th</sup> day of April, 2026.

Enacted and passed this 28<sup>th</sup> day of April, 2026 as witnessed by the Seal of the Corporation and the hands of its proper Officers.

Having been read a first time, and deemed read a second and third time, passes this by-law as read.

  
Harold McQuaker, Mayor

  
Crystal Gray, CAO/Clerk-Treasurer

