Township of Lucan Biddulph

BY-LAW NO. 11-2026

Being a by-law to provide for the adoption of estimates and setting the Tax Rates and to further provide for penalty and interest in default thereof for 2026

WHEREAS Section 312 of The Municipal Act, 2001 provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the County of Middlesex has by by-law set the Tax Ratios for the year 2026;

AND WHEREAS the County of Middlesex has by by-law set the Tax Rates for County General and Library purposes;

AND WHEREAS the Province of Ontario has enacted Ontario Regulation 400/98, as amended by O. Reg 297/25, being a regulation establishing tax rates for education purposes for the year 2026;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

THEREFORE the Council of the Corporation of the Township of Lucan Biddulph enacts as follows:

1. **THAT** the 2026 Revenue and Expenditure estimates for the Township of Lucan Biddulph be adopted as follows:

Expenditures	$8,506,336.73
Revenues	$1,998,444.73

Amount to be raised upon rateable assessment for municipal purposes $6,507,892.

2. **THAT** levy for all purposes be as set out in Schedule “A” hereto attached.

3. **THAT** the 2026 tax rates including the County and Education rates hereby be adopted and applied against the whole of the assessment for real property in the following classes:

Property Class	2026 Municipal Rate	Total 2026 Tax Rate
Residential	.00749438	.01382608
Farmland	.00187359	.00345652
Managed Forest	.00187359	.00345652
Commercial PIL Full	.00858031	.02628498
Commercial PIL Gen	.00858031	.01407778
Commercial Tax Full	.00858031	.02287778
Commercial Tax Exc. Land	.00600622	.01865444
Commercial PIL Gen Vac.	.00600622	.00985444
Commercial Tax Vac Land	.00600622	.01865444
Office Building Tax Full	.00858031	.02287778
Parking Lot Full	.00858031	.02287778
Shopping Centre Tax Full	.00858031	.02287778
Shopping Centre Tax Exc. Land	.00600622	.01865444
New Construction Comm. Full	.00858031	.02287778
New Construction Ofc. Bldg.	.00858031	.02287778

New Construct. Comm Exc Land	.00600622	.01865444
Industrial PIL Full/Shared	.01307843	.03395788
Industrial Tax Full	.01307843	.03025788
New Construction Ind. Full	.01307843	.03025788
Industrial Tax Vac. Land	.00850098	.02274762
Aggregate Extraction	.01064201	.02257041
New Multi-Residential	.00749438	.01382608
Multi-Res. Tax Full	.01326280	.02329036
Pipeline Full	.00791031	.02177851
Residential PIL Full	.00749438	.01382608

4. **THAT** the following special rates "per unit per 2026 assessment roll for 2026 taxation" shall be levied and collected upon respective properties:

a) Garbage: Small container - $103.00 per unit
Medium Container - $158.00 per unit
Large Container - $240.00 per unit

5. **THAT** the reduction in the tax rate for commercial excess land is established at 30%.

6. **THAT** the reduction in the tax rate for commercial vacant land is established at 30%.

7. **THAT** the reduction in the tax rate for industrial excess land is established at 35%.

8. **THAT** the reduction in the tax rate for industrial vacant land is established at 35%.

9. **THAT** every owner of property shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:

50% thereof on the 31st day of August 2026
50% thereof on the 30th day of November 2026

And non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.

10. On all taxes of the levy, which are in default on the first day of the calendar month following the due dates, a penalty of 1 ¼ % shall be added and thereafter a penalty of 1 1/4 % per month will be added every month the default continues until December 31st, 2026.

11. On all taxes in default on January 1st, 2027, interest shall be added at the rate of 1 ¼ % per month for each month in which the default continues.

12. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.

13. The collector may mail or 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.

12. **THAT** By-law No. 21-2025 be hereby repealed.

Read a FIRST, SECOND and THIRD time and FINALLY PASSED THIS 3rd DAY OF March, 2026.

MAYOR

CLERK

TOWNSHIP OF LUCAN BIDDULPH								
	SCHEDULE "A"			Tax Rate Summary 2026				
		TRANS TAX	TAX	TRANS TAX	TOWNSHIP	COUNTY	EDUCATION	TOTAL
CODE	PROPERTY CLASS	RATIOS	REDUCTIONS	RATIOS	TAX RATE	TAX RATE	TAX RATE	TAX RATE
CF	Commercial PIL: Full	1.1449		1.1449	0.858031%	0.549747%	1.220720%	2.628498%
CG	Commercial PIL: General	1.1449		1.1449	0.858031%	0.549747%	n/a	1.407778%
CT	Commercial: Full	1.1449		1.1449	0.858031%	0.549747%	0.880000%	2.287778%
CU	Commercial: Excess.Land	1.1449	30%	0.80143	0.600622%	0.384823%	0.880000%	1.865444%
CZ	Commercial PIL: General, Vacant Land	1.1449	30%	0.80143	0.600622%	0.384823%	n/a	0.985444%
CX	Commercial: Vacant Land	1.1449	30%	0.80143	0.600622%	0.384823%	0.880000%	1.865444%
DT	Office Building: Full	1.1449		1.1449	0.858031%	0.549747%	0.880000%	2.287778%
GT	Parking Lot: Full	1.1449		1.1449	0.858031%	0.549747%	0.880000%	2.287778%
ST	Shopping Centre: Full	1.1449		1.1449	0.858031%	0.549747%	0.880000%	2.287778%
SU	Shopping Centre: Excess Land	1.1449	30%	0.80143	0.600622%	0.384823%	0.880000%	1.865444%
XT	New Const. Comm. Full	1.1449		1.1449	0.858031%	0.549747%	0.880000%	2.287778%
YT	New Const. Office Building	1.1449		1.1449	0.858031%	0.549747%	0.880000%	2.287778%
XU	New Const. Comm Exc Land	1.1449	30%	0.80143	0.600622%	0.384823%	0.880000%	1.865444%
TT	Managed Forest	0.25		0.25	0.187359%	0.120043%	0.038250%	0.345652%
FF	Farm PIL Full	0.25		0.25	0.187359%	0.120043%	0.038250%	0.345652%
FT	Farm	0.25		0.25	0.187359%	0.120043%	0.038250%	0.345652%
IH	Industrial: PIL Full/Shared	1.7451		1.7451	1.307843%	0.837945%	1.250000%	3.395788%
IT	Industrial: Full	1.7451		1.7451	1.307843%	0.837945%	0.880000%	3.025788%
VT	Aggregate Extraction Taxable: Full	1.419999		1.419999	1.064201%	0.681841%	0.511000%	2.257041%
IU	Industrial: Excess Land	1.7451	35.00%	1.134315	0.850098%	0.544664%	0.880000%	2.274762%
JT	Industrial: New Construction Full	1.7451		1.7451	1.307843%	0.837945%	0.880000%	3.025788%
IX	Industrial: Vacant Land	1.7451	35.00%	1.134315	0.850098%	0.544664%	0.880000%	2.274762%
LT	Large Industrial: Full	1.7451		1.7451	1.307843%	0.837945%	0.880000%	3.025788%
NT	New Multi-Residential: Full	1		1	0.749438%	0.480170%	0.153000%	1.382608%
MT	Multi-residential	1.7697		1.7697	1.326280%	0.849757%	0.153000%	2.329036%
PT	Pipeline	1.0555		1.0555	0.791031%	0.506819%	0.880000%	2.177851%
RF	Residential: PIL - Full	1		1	0.749438%	0.480170%	0.153000%	1.382608%
RG	Residential: PIL - General	1		1	0.749438%	0.480170%	n/a	1.229608%
RT	Residential: Full	1		1	0.749438%	0.480170%	0.153000%	1.382608%