

**The Corporation of the Town of Essex**  
**By-Law Number 2505**  
**Being a by-law to provide for an Interim tax**  
**levy and to provide for the payment of taxes**  
**and to provide for penalty and interest**

**Whereas** Section 317(1), (2) and (3) of The Municipal Act, 2001, S.O. 2001, c.25 and amendments thereto provides that the Council of a local municipality may, in 2026, before the adoption of the estimates for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying fifty (50) percent of the previous year's property taxes for each property class;

**And whereas** failure to receive a tax notice does not exempt the property owner from penalty and interest charges.

Now therefore the Council of the Corporation of the Town of Essex enacts as follows:

1. An interim tax rate is hereby imposed and levied on real property according to the last revised assessment roll.
2. The said interim tax levy shall become due and payable in two (2) installments as follows:

Installment 1 – Fifty (50) percent of the interim levy shall become due and payable on February 27, 2026.

Installment 2 – Fifty (50) percent of the interim levy shall become due and payable on April 30, 2026.

Non-payment of the amount on the dates stated in accordance with this section shall constitute default.

3. In default of payment of the installment of taxes, a percentage charge of one and one-quarter percent (1-1/4%) shall be imposed as penalty for non-payment and shall be added to the tax installment or any part thereof remaining unpaid on the first day following the due date thereafter and an additional charge of one and one-quarter percent (1-1/4%) shall be imposed and added to any part remaining unpaid on the first of each calendar month in which default continues to and includes December in this year. Penalty is at a rate of fifteen percent (15%) per annum.

4. On all taxes of the interim tax levy in default on January 1, 2026, interest will be added at a rate of one and one-quarter percent (1-1/4%) per month for each month or fraction thereof in default. On all other taxes in default on January 1, 2026, interest shall be added at the rate of one and one-quarter percent (1-1/4%) per month or fraction thereof in default, and all by-laws and parts of the by-laws inconsistent with this policy are hereby rescinded.
5. Penalties and interest shall be added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.
6. Taxes shall be payable to the Corporation of the Town of Essex.
7. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any part payment shall not affect the collection of any percentage charge imposed under Section 3. And 4. In respect of nonpayment of taxes or any installment thereof.
8. That all by-laws inconsistent with this by-law are hereby amended to read in conformity with the provisions of this by-law.

**Read a first, a second and a third time and finally passed on January 12, 2026.**

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Mayor

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Clerk