

**CORPORATION OF THE MUNICIPALITY OF CHATHAM-KENT**

**BY-LAW NO. -2023**

**“A by-law to Set Tax Ratios for Prescribed  
Property Classes for Municipal Purposes  
for the 2023 Taxation Year”**

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WHEREAS it is necessary for the Council of The Corporation of The Municipality Of Chatham-Kent, pursuant to Section 308 of the Municipal Act, 2001, to establish the tax ratios for the Municipality;

AND WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class and are a component of tax policy;

AND WHEREAS the property classes have been prescribed by the Minister of Finance pursuant to Section 7 of the Assessment Act, R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the “Assessment Act”);

NOW THEREFORE the Council of The Corporation of the Municipality of Chatham-Kent hereby enacts the following:

2023 Tax Ratios			
Assess Type	Description	Tax Ratio	Vacancy Factor
C0	Comm Small Scale Farm Business 2	1.9404	1
C1	Comm Farmland Awaiting Development 1	1.0000	0.25
C4	Comm Farmland Awaiting Development 11	1.9404	0.25
C7	Comm Small Scale on Farm Business 1	1.9404	0.25
CH	Comm Occupied/Hydro	1.9404	1
CT	Comm Occupied	1.9404	1
CK	Comm Vacant Units & Excess Land/ Hydro	1.9404	0.7
CU	Comm Vacant Units & Excess Land	1.9404	0.7
CJ	Comm Vacant Land/Hydro	1.2985	1
CX	Comm Vacant Land	1.2985	1
DH	Office Buildings Occupied/ Hydro	1.5638	1
DT	Office Buildings Occupied	1.5638	1
DU	Office Buildings Vacant	1.5638	0.7
FT	Farmlands	0.2300	1
HT	Landfill	8.7486	1
GT	Parking Lot	1.2985	1
IO	Industrial Small Scale on Farm Business 2	2.0350	1
I1	Industrial Farmland Awaiting Development 1	1.0000	0.25
I4	Industrial Farmland Awaiting Development 11	2.0350	0.25
I7	Industrial Small Scale on Farm Business 1	2.0350	0.25
IH	Industrial Occupied/ Hydro	2.0350	1
IT	Industrial Occupied	2.0350	1
IK	Industrial Vacant Units & Excess Land/Hydro	2.0350	0.65
IU	Industrial Vacant Units & Excess Land	2.0350	0.65
IJ	Industrial Vacant Land Hydro	2.0350	0.65
IX	Industrial Vacant Land	2.0350	0.65
LT	Large Industrial Occupied	2.0350	1
LU	Large Industrial Vacant Units & Excess Land	2.0350	0.65
MT	Multi-Residential	1.9404	1
NT	New Multi-Residential	1.1000	1
PT	Pipelines	1.2742	1
R1	Residential Farmland Awaiting Development 1	1.0000	0.25
R4	Residential Farmland Awaiting Development 11	1.0000	0.25
RH	Residential & Farm/Hydro	1.0000	1
RT	Residential & Farm	1.0000	1
ST	Shopping Centre Occupied	2.2397	1
SU	Shopping Centre Vacant & Excess Land	2.2397	0.7
TT	Managed Forests	0.2500	1

1. This By-law shall come into force and take effect upon finally being passed.

FINALLY PASSED this 24<sup>th</sup> day of April, 2023.

SIGNED

SIGNED

MAYOR-Darrin Canniff

CLERK-Judy Smith