

The Corporation of the Township of Hornepayne

By-Law No. 2206-26

Being a By-Law to establish a point in time cut-off for all property classes and to fix the rates of taxation for all property classes for the year 2026

WHEREAS the Council of the Corporation of the Township of Hornepayne has prepared, pursuant to section 290 (1) of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, estimates of all sums required for the purposes of the Corporation for the year 2026 after providing due allowances for costs of collection, abatement of taxes and uncollectable taxes and the sum to be received by the Corporation as government grants and subsidies and has calculated the education levy according to the prescribed rates; and,

WHEREAS Section 345 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, provides that the Council may, by By-Law, impose a percentage charge as a penalty for non-payment of taxes not exceeding one and one quarter percent on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which the taxes are levied; and,

WHEREAS, to determine the 2026 tax adjustments, it is necessary to establish a "cut-off" for updating the 2025 updated assessment roll which is used to determine the "adjusted 2026 taxes". The "cut-off" date for adjustments to the 2025 updated assessment roll ("frozen tax listing") to be used for all property classes is hereby determined to be January 1st, 2026; and,

WHEREAS the tax ratios for the 2026 taxation year have been prescribed; and,

WHEREAS the Sub-Class Tax Rate Reductions on prescribed Sub-Classes on the aforementioned property for the 2026 taxation year have been set out in By-Law No. 599; and,

WHEREAS Council has considered the estimates of the municipality and all Boards for which they must levy taxes; and,

WHEREAS Council has, by By-Law No. 2183-26, provided for a levy to be made before the adoption of the 2026 estimates and whereas interim taxes have been levied prior to the passing of this By-Law, such taxes shall be shown as a reduction of the 2026 tax levy established herein.

NOW THEREFORE the Council of the Corporation of the Township of Hornepayne enacts the following By-Law:

1. That subject to taxes levied pursuant to the provisions of By-Law No. 2183-26 and the installment dates mentioned therein, there shall be levied the following estimates of all sums required during the year 2026 for the purposes of the Municipality, including the sums required by Law to be provided by Council for education purposes and for all boards and are hereby adopted as follows:

TAX LEVY

Municipal purposes	\$ 2,517,313
<u>Education Purposes</u>	<u>\$ 116,689</u>
Total Levy	\$2,634,002

2. That there shall be struck, rated, and levied, and collected upon all the accessible land and buildings of all taxpayers, the Tax Rates as follows:

Details of Tax Rates for the year 2026:

<u>Property Class</u>	<u>Municipal Purposes</u>	<u>Education Purposes</u>	<u>Total</u>
Residential/Farm	0.05570146	0.00153000	0.05723146
Multi-Residential	0.05570146	0.00153000	0.05723146
Commercial			
• New Construction	0.07228936	0.00880000	0.08108936
• Occupied	0.07228936	0.00880000	0.08108936
• Vacant/Excess	0.05060255	0.00880000	0.05940255
Industrial			
• Occupied	0.09780620	0.00880000	0.10660620
• Vacant/Excess	0.06357403	0.00880000	0.07237403
Landfill	0.06127161	0.00980000	0.07107161

For the 2026 Property Tax Year, Property Classes with Retained RTC/RTQ combinations, shall pay Business Education Tax (BET) of 0.00980000 as per the Ministry of Finance. This will ensure municipalities are not negatively impacted by BET reductions.

3. That subject to the provisions of By-law No. 2183-26, the said taxes shall be considered to have been imposed and to have become due and payable from the first day of January 2026 and shall be payable at the Office of the Treasurer. The said rates shall be paid on or before the 31st day of August 2026 and the second installment shall be paid on or before the 30th day of October 2026 with the exception of the following:
- a) Where the sum of the taxes for which any person is chargeable in 2026 for municipal, school, local improvement, and other purposes, upon any real property assessed in one part of the same owner would, according to the assessment herein be less than \$10.00, the sum of such taxes shall be deemed to be \$10.00.
4. The Treasurer is hereby authorized to mail, deliver, or cause to be mailed or delivered, the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
5. Taxes shall be payable at par, to the Corporation of the Township of Hornepayne Municipal Office, 68 Front Street or by mail to P.O. Box 370, Hornepayne, Ontario P0M 1Z0.
6. A Tax Collection Policy has been established as per By-Law No. 2142.

7. This By-Law shall come into force and take effect upon passage.

Read a first, second, and third time and finally passed this 14th day of May 2026.

Jon Peroff

Presiding Officer

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Clerk