THE CORPORATION OF THE TOWN OF HUNTSVILLE

BY-LAW NUMBER 2026-31

Being a By-law to Adopt the Estimates for the Sums Required During the Year 2026 for the Corporation of the Town of Huntsville and the District Municipality of Muskoka – General, Special and Education Purposes

WHEREAS the Council of the Corporation of the Town of Huntsville (hereinafter referred to as the "Corporation"') shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the Corporation pursuant to *Section 290(1))* of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended (hereinafter referred to as the "Municipal Act");

AND WHEREAS it is necessary for the "Corporation" pursuant to *Section 312(2)* of the *Municipal Act*, to raise for the year 2026 certain sums;

AND WHEREAS all property assessment rolls on which the 2026 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act,* R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS the "Residential", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Aggregate Assessment", "Landfill Assessment", "Pipeline Assessment", "Farmlands Assessment" and "Managed Forests Assessment" and the applicable subclasses pursuant to *Section 7* of the *Assessment Act* have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios and the tax rate reductions for prescribed property subclasses on the aforementioned property for the 2026 taxation year have been set out in By-law 2026-14 of the District Municipality of Muskoka dated the 20th day of April, 2026;

AND WHEREAS these tax rates on the aforementioned "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Landfill Assessment", "Pipeline Assessment", "Farmlands Assessment" and "Managed Forests Assessment" and the applicable subclasses have been calculated pursuant to the provisions of the said Municipal Act in the manner set out herein;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF HUNTSVILLE ENACTS AS FOLLOWS:

1) That the "Corporation" adopt the sum of $40,311,649 as detailed in Schedule "A" attached hereto and which forms part hereof as the gross expenditures required during the year 2026 for general and special purposes of the Town of Huntsville including all sums required by law to be provided by the Council for any local board of the Corporation, excluding school boards.

2) That having duly adopted the gross estimate set out in Column 1 of Schedule "A" and having deducted therefrom for the estimated revenues other than property taxes for the year 2026 the amount of $14,990,927 as detailed in Column 2 of Schedule "A", the Council hereby adopts the

sum of $25,320,722, as per Column 3 of Schedule “A” as its estimate of the property tax levy required during the year 2026 for the General and Special Purposes of the Corporation, including the sum required by law to be provided by Council, for all local boards of the Corporation, excluding school boards.

3) a) That for the year 2026 in the Town of Huntsville, the Corporation shall levy upon Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Aggregate Assessment, Landfill Assessment, Pipeline Assessment, Farmlands Assessment and Managed Forests Assessment and applicable subclasses the tax rates for District of Muskoka - General purposes set out in Schedule “B” attached hereto and which forms part hereof.

b) That for the year 2026 in the Town of Huntsville, the Corporation shall levy upon Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Aggregate Assessment, Landfill Assessment, Pipeline Assessment, Farmlands Assessment and Managed Forests Assessment and applicable subclasses the tax rates for District of Muskoka – Health Care Facilities purposes set out in Schedule “C” attached hereto and which forms part hereof.

c) That for the year 2026 in the Town of Huntsville, the Corporation shall levy upon Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Aggregate Assessment, Landfill Assessment, Pipeline Assessment, Farmlands Assessment and Managed Forests Assessment and applicable subclasses the tax rates for District of Muskoka - Waste Management purposes set out in Schedule “D” attached hereto and which forms part hereof.

d) That for the year 2026 in the Town of Huntsville, the Corporation shall levy upon Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Aggregate Assessment, Landfill Assessment, Pipeline Assessment, Farmlands Assessment and Managed Forests Assessment and applicable subclasses the tax rates for District of Muskoka - Water Services (Urban Area A) purposes set out in Schedule “E” attached hereto and which forms part hereof.

e) That for the year 2026 in the Town of Huntsville, the Corporation shall levy upon Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Aggregate Assessment, Landfill Assessment, Pipeline Assessment, Farmlands Assessment and Managed Forests Assessment and applicable subclasses the tax rates for District of Muskoka - Sewer Services (Urban Area A) purposes set out in Schedule “F” attached hereto and which forms part hereof.

f) That for the year 2026 in the Town of Huntsville, the Corporation shall levy upon Residential/ Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Aggregate Assessment, Landfill Assessment, Pipeline Assessment, Farmlands Assessment and Managed Forests Assessment and applicable subclasses the tax rates for Town of Huntsville - General purposes set out in Schedule “G” attached hereto and which forms part hereof.

g) That for the year 2026 in the Town of Huntsville, the Corporation shall levy upon Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Aggregate Assessment, Landfill Assessment, Pipeline Assessment, Farmlands Assessment and Managed Forests Assessment and applicable subclasses the

tax rates for Town of Huntsville - Education purposes set out in Schedule “H” attached hereto and which forms part hereof.

4) That Council directs that the Corporation levy the local and District Municipality of Muskoka general, special, and education tax rates as specified herein.

5) The demand date for payment of taxes shall be August 7th, 2026.

6) Taxes shall be due and payable August 31th, 2026.

7) Penalties shall be charged at 1¼% on current taxes remaining unpaid. The first day of default being September 1, 2026, respectively and interest of 1 ¼% on the first day of each calendar month thereafter in which default continues.

8) That the Treasurer and Manager of Taxation and Revenue are hereby directed and authorized to undertake any required action necessary to collect the levies herein, including advising residents of the terms of this by-law forthwith after its enactment.

9) That the various bodies, local boards, and departments of the Corporation are hereby authorized to proceed with the expenditures and approved programs as provided for by the adopted estimates subject to any approved Town policies respecting same.

10) The levy provided for in Schedule “A” attached to this by-law shall be reduced by the amount of the interim levy for 2026.

11) The Manager of Taxation and Revenue is hereby authorized to mail or deliver 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.

12) All rates and taxes shall be paid to the office of the Treasurer.

13) The Manager of Taxation and Revenue and the Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.

14) That where the assessment times the tax rate equals an amount less than $20, the minimum tax bill issued will be $20. The difference between the taxes levied at the current value assessment times the tax rate and the taxes billed at the minimum amount will form part of the general funds of the Town.

15) For payments-in-lieu of taxes due to the Corporation, the actual amount due shall be based on the assessment roll and the tax rates for the year 2026.

16) For the Railway rights-of-way taxes due to the Corporation in accordance with the Regulations as established by the Minister of Finance pursuant to the *Municipal Act, 2001, S.O. 2001 c.25*, as amended, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2026.

17) A grant in lieu is to be levied in accordance with Section 323 of the Municipal Act in the amount of $75 per rated capacity as designated by the Ministry of Municipal Affairs and Housing on educational institutions as designated by the Minister of Training, Colleges and Universities, and public hospitals designated by the Minister of Health and Long-Term Care.

18) If any section or portion of this by-law or schedules is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Town of Huntsville that all remaining sections and portions of this by-law and schedules continue in force and effect.

19) Schedules “A” to “H” inclusive shall be and form a part of this by-law.

20) That this by-law comes into force and effect upon the date of the final reading thereof.

Enacted and **passed** this **27th** day of **April, 2026.**

(Signed
Mayor (Nancy Alcock)

(Signed)
Clerk (Tanya Calleja)

Schedule "A" to By-law 2026-31

Corporation of the Town of Huntsville
2026 Estimates and Property Tax Levy

	(Column 1) 2026 Gross Expenditures	(Column 2) 2026 Gross Revenues	(Column 3) 2026 Huntsville Levy
General Government	$ 7,910,739	$ 5,705,441	$ 2,205,298
Transportation Services	6,322,730	$ 566,053	5,756,677
Protection Services	3,463,413	$ 2,096,908	1,366,505
Health Services	308,823	$ 158,480	150,343
Planning & Development Services	3,099,643	$ 2,561,891	537,752
Recreation & Cultural Services	8,643,813	$ 2,544,345	6,099,468
Social & Family Services	110,802	$ 86,990	23,812
Environmental Services	593,346	$ 37,400	555,946
Capital	9,858,340	$ 1,233,419	8,624,921
Totals	$ 40,311,649	$ 14,990,927	$ 25,320,722

Town of Huntsville Tax Levy: General Purposes (Schedule "G")	$ 25,320,722	(A)

District Municipality of Muskoka
2026 Property Tax Levy

General - (Schedule "B")	$ 16,613,140
Health Care Facilities - (Schedule "C")	437,020
Waste Management - (Schedule "D")	3,970,040
Water Services - (Schedule "E")	1,646,337
Sewer Services - (Schedule "F")	3,574,470
Totals	$ 26,241,006 (B)

Education
2026 Property Tax Levy

General - (Schedule "H")	$ 10,048,615	(C)
Total (A + B + C)	$ 61,610,343	

Schedule "B" to By-law 2026-31

District Municipality of Muskoka - General

	Assessment	Tax Rates	Taxation
1. Residential	$ 4,165,276,220	0.0034364	$ 14,313,560
2. Multi-Residential	77,171,535	0.0034364	265,190
3. Commercial	438,489,336	0.0037800	1,657,490
- excess land	3,793,334	0.0037800	14,340
- vacant land	10,976,200	0.0037800	41,490
4. Industrial	45,230,224	0.0037800	170,970
- excess land	723,600	0.0037800	2,740
- vacant land	2,102,700	0.0037800	7,950
5. Aggregate Extraction	6,295,900	0.0037800	23,800
6. Landfill	49,700	0.0037800	190
7. Pipelines	36,784,000	0.0024055	88,480
8. Farmlands	5,141,057	0.0008591	4,420
9. Managed Forests	26,208,724	0.0008591	22,520
Total	**$ 4,818,242,530**		**$ 16,613,140**

Schedule "C" to By-law 2026-31

District Municipality of Muskoka - Healthcare Facilities

	Assessment	Tax Rates	Taxation
1. Residential	$ 4,165,276,220	0.0000904	$ 376,540
2. Multi-Residential	77,171,535	0.0000904	6,980
3. Commercial	438,489,336	0.0000994	43,590
- excess land	3,793,334	0.0000994	380
- vacant land	10,976,200	0.0000994	1,090
4. Industrial	45,230,224	0.0000994	4,500
- excess land	723,600	0.0000994	70
- vacant land	2,102,700	0.0000994	210
5. Aggregate Extraction	6,295,900	0.0000994	620
5. Landfill	49,700	0.0000994	-
6. Pipelines	36,784,000	0.0000633	2,330
7. Farmlands	5,141,057	0.0000226	120
8. Managed Forests	26,208,724	0.0000226	590
Total	**$ 4,818,242,530**		**$ 437,020**

Schedule "D" to By-law 2026-31

District Municipality of Muskoka - Waste Management

	Assessment	Tax Rates	Taxation
1. Residential	$ 4,165,276,220	0.0008212	$ 3,420,520
2. Multi-Residential	77,171,535	0.0008212	63,370
3. Commercial	438,489,336	0.0009033	396,090
- excess land	3,793,334	0.0009033	3,430
- vacant land	10,976,200	0.0009033	9,910
4. Industrial	45,230,224	0.0009033	40,860
- excess land	723,600	0.0009033	650
- vacant land	2,102,700	0.0009033	1,900
5. Aggregate Extraction	6,295,900	0.0009033	5,690
5. Landfill	49,700	0.0009033	40
6. Pipelines	36,784,000	0.0005748	21,140
7. Farmlands	5,141,057	0.0002053	1,060
8. Managed Forests	26,208,724	0.0002053	5,380
Total	**$ 4,818,242,530**		**$ 3,970,040**

Schedule "E" to By-law 2026-31

District Municipality of Muskoka - Water Services (Urban Area A)

	Assessment	Tax Rates	Taxation
1. Residential	$ 1,363,520,360	0.0008700	$ 1,186,247
2. Multi-Residential	72,208,035	0.0008700	62,820
3. Commercial	382,759,572	0.0009570	366,300
- excess land	3,489,146	0.0009570	3,340
- vacant land	9,572,000	0.0009570	9,160
4. Industrial	13,317,524	0.0009570	12,740
- excess land	311,700	0.0009570	300
- vacant land	1,382,000	0.0009570	1,320
5. Aggregate Extraction	378,000	0.0009570	360
5. Landfill	-	0.0009570	-
6. Pipelines	6,155,000	0.0006090	3,750
7. Farmlands	-	0.0002175	-
8. Managed Forests	-	0.0002175	-
Total	**$ 1,853,093,337**		**$ 1,646,337**

Schedule "F" to By-law 2026-31

District Municipality of Muskoka - Sewer Services (Urban Area A)

	Assessment	Tax Rates	Taxation
1. Residential	$ 1,272,100,060	0.0019920	$ 2,534,020
2. Multi-Residential	72,208,035	0.0019920	143,840
3. Commercial	378,346,272	0.0021912	829,030
- excess land	3,489,146	0.0021912	7,650
- vacant land	8,456,000	0.0021912	18,530
4. Industrial	13,225,524	0.0021912	28,980
- excess land	311,700	0.0021912	680
- vacant land	1,382,000	0.0021912	3,030
5. Aggregate Extraction	59,100	0.0021912	130
5. Landfill	-	0.0021912	-
6. Pipelines	6,155,000	0.0013944	8,580
7. Farmlands	-	0.0004980	-
8. Managed Forests	-	0.0004980	-
Total	**$ 1,755,732,837**		**$ 3,574,470**

Schedule "G" to By-law 2026-31

Town of Huntsville – General

	Assessment	Tax Rates	Taxation
1. Residential	$ 4,165,276,220	0.0052376	$ 21,815,842
2. Multi-Residential	77,171,535	0.0052376	404,177
3. Commercial	438,489,336	0.0057613	2,526,273
- excess land	3,793,334	0.0057613	21,855
- vacant land	10,976,200	0.0057613	63,237
4. Industrial	45,230,224	0.0057613	260,585
- excess land	723,600	0.0057613	4,169
- vacant land	2,102,700	0.0057613	12,114
5. Aggregate Extraction	6,295,900	0.0057613	36,273
5. Landfill	49,700	0.0057613	286
6. Pipelines	36,784,000	0.0036663	134,861
7. Farmlands	5,141,057	0.0013094	6,732
8. Managed Forests	26,208,724	0.0013094	34,317

Sub-total	**$ 4,818,242,530**	**$ 25,320,722**

Schedule "H" to By-law 2026-31

Town of Huntsville - Education

	Assessment	Tax Rates	Taxation
1. Residential	$ 4,160,670,920	0.0015300	$ 6,365,829
2. Multi-Residential	77,171,535	0.0015300	118,072
3. Commercial	423,181,882	0.0068102	2,881,949
- excess land	3,540,688	0.0068102	24,113
- vacant land	10,815,200	0.0068102	73,654
4. Industrial	45,163,224	0.0079970	361,170
- excess land	723,600	0.0079970	5,787
- vacant land	2,102,700	0.0079970	16,815
5. Aggregate Extraction	6,295,900	0.0051100	32,172
6. Landfill	49,700	0.0079044	393
7. Pipelines	36,784,000	0.0042592	156,671
8. Farmlands	5,141,057	0.0003825	1,966
9. Managed Forests	26,208,724	0.0003825	10,025
Sub-total	**$ 4,797,849,130**		**$ 10,048,615**