THE CORPORATION OF THE MUNICIPALITY OF CENTRE HASTINGS
BY-LAW NO. 2026-31

Being a by-law to provide for the adoption of the tax levy and to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2026

WHEREAS subsection 290 of the Municipal Act, 2001 as amended (the "Act"), provides for a local municipality in each year to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, and amounts required for any board, commission or other body; and

AND WHEREAS Section 312 (2) of the Act, as amended provides that for purposes of raising the general municipal levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality ratable for local municipality purposes;

AND WHEREAS pursuant to County of Hastings by-law to adopt estimates of all sums required by the County of Hastings for the purposes of the county and to provide a levy on its constituent municipalities;

AND WHEREAS pursuant to the Province of Ontario Regulation 400/98, made under the Education Act, as amended from time to time by the Province, the Council of the Municipality of Centre Hastings is directed to levy specified tax rates on the assessment for school purposes;

AND WHEREAS section 342 of the Act, as amended authorizes a Council to pass by-laws for the payment of taxes by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

AND WHEREAS section 345 of the Act, as amended authorizes a local municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date;

AND WHEREAS section 347 of the Act sets out procedures for allocation of payments;

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

NOW THEREFORE the Council of the Corporation of the Municipality of Centre Hastings enact as follows:

1. **THAT** The following sums be levied for all tax authorities (Municipal, County and Education) for the year:

Municipal Purposes	$7,528,174
County Purposes	$2,067,984
Education Purposes	$1,089,224

2. **THAT** the Municipal portion be levied at the rates established by Council as outlined in Schedule A attached hereto and forming part of this by-law.

3. **THAT** the County and Education portions be levied at the rates established by the County of Hastings, and Ministry of Education, respectively, as outlined in Schedule A attached hereto and forming part of this by-law.

4. **THAT** each and every property owner shall be taxed according to the tax rates in this by-law and, subject to section 5 below, such tax shall be paid in two instalments which shall be equal or as nearly equal as practicable, and shall be

due and payable as per the dates already established by the annual interim tax levy by-law:

i. Instalment 1 – July 31, 2026
ii. Instalment 2 – September 29, 2026

5. **THAT** when a tax levy notice is less than $250, both instalments shall be combined into a single instalment and shall be payable in full on the date of Instalment 1.

6. **THAT** penalty charges (current year taxes due and unpaid) for non-payment of taxes shall be added at the rate of 1.25 percent on the 1st day of default, and on the 1st day of each calendar month thereafter in which default continues.

   THAT interest charges (past year taxes due and unpaid) for non-payment of taxes shall be added at the rate of 1.25 percent on the 1st day of each calendar month of default. Penalties and interest added on all taxes of the final 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 final tax levy. Payments of taxes shall be applied to penalties and interest first and then arrears if any.

7. **THAT** The Finance Department may mail the final tax levy notice, or cause the same to be mailed, to the residence or place of business of such person indicated on the last revised assessment roll, specifying the amount of taxes payable.

8. **THAT** Taxes are payable at the Municipality of Centre Hastings, PO Box 900, 7 Furnace Street, Madoc, Ontario K0K 2K0, or by means of your financial institution, in accordance with the provisions contained in the Municipal Act, 2001.

Read a first and second time this 8th day of April, 2026
Read a third time and finally passed this 8th day of April, 2026.

_____
Thomas Deline, Mayor

_____
Typhany Choinard, Clerk

MUNICIPALITY OF CENTRE HASTINGS

2026 TAX RATE AND LEVY BY-LAW 2026-31

SCHEDULE A

Property Class	2026 Assessment	2026 Ratio	2026 RTC/RTQ	Tax Rate MUNICIPAL	Tax Rate COUNTY	Tax Rate EDUCATION	Tax Rate TOTAL	Levy MUNICIPAL	Levy COUNTY	Levy EDUCATION	Levy TOTAL
Residential	$ 500,167,200	1.000000	RT	0.01350597	0.00371008	0.00153000	0.01874605	$ 6,755,244	$ 1,855,660	$ 765,256	$ 9,376,160
Multi Residential	$ 4,834,600	1.000000	MT	0.01350597	0.00371008	0.00153000	0.01874605	$ 65,296	$ 17,937	$ 7,397	$ 90,630
New Multi Residential	$ 1,147,000	1.000000	NT	0.01350597	0.00371008	0.00153000	0.01874605	$ 15,491	$ 4,255	$ 1,755	$ 21,502
Farmlands	$ 57,821,100	0.250000	FT	0.00337649	0.00092752	0.00038250	0.00468651	$ 195,233	$ 53,630	$ 22,117	$ 270,979
Managed Forests	$ 2,966,200	0.250000	TT	0.00337649	0.00092752	0.00038250	0.00468651	$ 10,015	$ 2,751	$ 1,135	$ 13,901
Commercial Occupied	$ 23,879,600	1.100000	CT	0.01485657	0.00408109	0.00880000	0.02773766	$ 354,769	$ 97,455	$ 210,140	$ 662,364
Commercial Shared PIL	$ 93,000	1.100000	CH	0.01485657	0.00408109	0.00944951	0.02838717	$ 1,382	$ 380	$ 879	$ 2,640
Comm.Excess Land	$ 375,300	1.100000	CU	0.01485657	0.00408109	0.00880000	0.02773766	$ 5,576	$ 1,532	$ 3,303	$ 10,410
Comm.Vacant Land	$ 1,178,500	1.100000	CX	0.01485657	0.00408109	0.00880000	0.02773766	$ 17,508	$ 4,810	$ 10,371	$ 32,689
Commercial Small Scale On-Farm	$ -	0.275000	C7	0.00371414	0.00102027	0.00220000	0.00693441	$ -	$ -	$ -	$ -
Comm.New Construction	$ -	1.100000	XT	0.01485657	0.00408109	0.00880000	0.02773766	$ -	$ -	$ -	$ -
Comm.(New Const) Excess Land	$ -	1.100000	XU	0.01485657	0.00408109	0.00880000	0.02773766	$ -	$ -	$ -	$ -
Industrial Shared PIL	$ 12,200	1.100000	IH	0.01485657	0.00408109	0.00980000	0.02873766	$ 181	$ 50	$ 120	$ 351
Industrial Occupied	$ 3,447,100	1.100000	IT	0.01485657	0.00408109	0.00880000	0.02773766	$ 51,212	$ 14,068	$ 30,334	$ 95,614
Industrial Excess Land	$ 530,100	1.100000	IU	0.01485657	0.00408109	0.00880000	0.02773766	$ 7,875	$ 2,163	$ 4,665	$ 14,704
Industrial Vacant Land	$ 411,600	1.100000	IX	0.01485657	0.00408109	0.00880000	0.02773766	$ 6,115	$ 1,680	$ 3,622	$ 11,417
Industrial New Construction	$ -	1.100000	JT	0.01485657	0.00408109	0.00880000	0.02773766	$ -	$ -	$ -	$ -
Industrial Aggregate Extraction	$ 807,300	1.100000	VT	0.01485657	0.00408109	0.00511000	0.02404766	$ 11,994	$ 3,295	$ 4,125	$ 19,414
Industrial Small Scale	$ -	0.275000	I7	0.00371414	0.00102027	0.00220000	0.00693441	$ -	$ -	$ -	$ -
Pipelines	$ 2,728,000	0.821900	PT	0.01110056	0.00304931	0.00880000	0.02294987	$ 30,282	$ 8,319	$ 24,006	$ 62,607
Sub Total	$ 600,398,800							$ 7,528,174	$ 2,067,984	$ 1,089,224	$ 10,685,382
Payment in Lieu (PIL)											
Commercial - Full No Support	$ 169,000	1.100000	CF	0.01485657	0.00408109	0.00944951	0.02838717	$ 2,511	$ 690	$ 1,597	$ 4,797
Commercial - General No Support	$ 399,000	1.100000	CG	0.01485657	0.00408109		0.01893766	$ 5,928	$ 1,628	$ -	$ 7,556
Comm General VacLd - No Support	$ 31,000	1.100000	CZ	0.01485657	0.00408109		0.01893766	$ 461	$ 127	$ -	$ 587
Residential - Full Support EP	$ 36,800	1.000000	RF	0.01350597	0.00371008	0.00153000	0.01874605	$ 497	$ 137	$ 56	$ 690
Residential - General: No Support	$ 113,000	1.000000	RG	0.01350597	0.00371008		0.01721605	$ 1,526	$ 419	$ -	$ 1,945
Residential - Full Support	$ -	1.000000	RP	0.01350597	0.00371008	0.00153000	0.01874605	$ -	$ -	$ -	$ -
Sub Total	$ 748,800							$ 10,922	$ 3,000	$ 1,653	$ 15,576
Exempt Properties	$ 27,066,500		E-								
Total Assessment Roll	$ 628,214,100							$ 7,539,096	$ 2,070,984	$ 1,090,878	$ 10,700,957