THE CORPORATION OF THE TOWNSHIP OF NIPIGON

By-Law No. 2035

Being a By-law to Adopt the 2026 Operating and Capital Budget, to Establish the 2026 Tax Rates, and to Levy Taxes for Municipal Purposes for the Year 2026.

WHEREAS section 290 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, requires municipalities to prepare and adopt annual estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Council considered the proposed 2026 Operating and Capital Budget at its regular meeting held June 9, 2026;

AND WHEREAS notice of the proposed 2026 Operating and Capital Budget was subsequently provided in accordance with the Township's Notice By-law prior to the adoption of this By-law;

AND WHEREAS Council is satisfied that the notice required for the adoption of the 2026 Operating and Capital Budget has been duly provided;

AND WHEREAS Section 307 of the *Municipal Act, 2001* authorizes municipalities to levy upon the whole of the assessment for real property according to the last returned assessment roll such sums as Council considers necessary for municipal purposes;

AND WHEREAS section 308 of the *Municipal Act, 2001* requires tax rates to be established in the same proportion as the tax ratios;

AND WHEREAS section 312 of the *Municipal Act, 2001* requires municipalities to pass a by-law establishing tax rates for local municipal purposes;

AND WHEREAS the tax ratios for the 2026 taxation year have been established by By-law No. 2032;

AND WHEREAS the tax reductions for prescribed property subclasses have been established by By-law No. 2034;

AND WHEREAS the assessment roll for the Corporation of the Township of Nipigon for the taxation year 2026 has been returned;

AND WHEREAS it is necessary for the Council of the Corporation of the Township of Nipigon to adopt the 2026 Operating and Capital Budget, establish tax rates and levy the sums required for municipal purposes;

NOW THEREFORE the Council of the Corporation of the Township of Nipigon enacts as follows:

1. Purpose

1.1. The Purpose of this By-Law is to:

a) Adopt the Township's 2026 Operating and Capital Budget;
b) Establish the municipal tax rates for the 2026 taxation year;
c) Levy the sums required for municipal purposes; and
d) Authorize the Treasurer to collect the taxes levied hereby.

2. Adoption of Budget

2.1. The 2026 Operating Budget is attached hereto as **Schedule "A"**, having been considered following notice given in accordance with the Township's Notice By-law, is hereby adopted.

2.2. The 2026 Capital Budget attached hereto as **Schedule "C"** is hereby adopted.

2.3. The Budget Report prepared pursuant to Ontario Regulation 284/09, attached as **Schedule "D"**, is hereby received and forms part of this By-law.

3. Tax Rates

3.1. The tax rates set out in **Schedule "B"** are hereby adopted for the taxation year 2026.

3.2. The education tax rates prescribed by the Province of Ontario shall be levied in accordance with Schedule "B".

4. Municipal Levy

4.1. For the year 2026 there shall be levied upon the whole of the assessment for real property within the Township of Nipigon the sums required for:

a) General municipal purposes;
b) Sanitation Services;
c) Education purpose;
d) Business Improvement Area purposes, where applicable;
in accordance with the tax rates established in Schedule "B"

4.2. The taxes levied by this By-law shall be reduced by the amount of any interim taxes previously levied for the year 2026.

5. Omitted and Supplementary Assessments

5.1. Omitted, supplementary, and corrected assessments added to the assessment roll during the taxation year shall be taxed at the rates established by this By-law.

5.2. The Treasurer is authorized to amend the Collector's Roll to reflect any revisions to the assessment roll made pursuant to the *Assessment Act*.

6. Payments in Lieu

6.1. Payments in lieu of taxation payable pursuant to the *Municipal Act, 2001* shall be calculated using the tax rates established by this By-law.

7. Collection

7.1. The Treasurer is hereby authorized and directed to prepare the Collector's Roll and collect the taxes levied by this By-law.

7.2. The final taxes levied under this By-law shall be payable in accordance with the Township's Tax Collection By-law.

7.3. Tax bills shall be issued by the Treasurer in accordance with the *Municipal Act, 2001.*

8. Schedules

The following schedules form part of this By-law:

Schedule "A" – 2026 Operating Budget

Schedule "B" – 2026 Tax Rates

Schedule "C" – 2026 Capital Budget

Schedule "D" – Ontario Regulation 284/09 Budget Report

9. Interpretation

9.1. References to legislation include all amendments, successor legislation and regulations enacted thereunder.

10. Administrative Corrections

10.1. The Clerk is authorized to make such administrative, grammatical, numerical, formatting or other minor corrections to this By-law as may be required to give effect to the intent of Council.

11. Repeal

11.1. By-law No. 1983 is hereby repealed.

12. Effective Date

12.1. This By-law comes into force and takes effect on the date of its passing.

READ a First, Second, and Third Time and Finally Passed this 7th day of July, 2026.

MAYOR

CLERK

SCHEDULE "A"

2026 Operating Budget
Corporation of the Township of Nipigon

Revenue

Source	Amount
Municipal Taxation	$ 2,694,823.44
Other Revenues	$ 3,031,445.73
Total Revenue	$ 5,726,269.17

Operating Expenditures

Department	Budget
Council	$86,500.00
Administration	$782,995.17
Fire & Protective Services	$723,051.00
Public Works	$1,098,380.00
Environmental Services	$702,978.00
Public Health/Cemetery	$172,431.00
Social Services	$140,331.00
Recreation	$795,350.00
Library	$112,785.00
Museum	$121,530.00
Planning & Economic Development	$286,650.00
Transfers to Capital & Reserves	$703,288.00
Total Operating Expenditures	$5,726,269.17

Municipal Levy

Levy	Amount
General Municipal Levy	$ 2,622,373.44
Sanitation Levy	$ 72,450.00
Total Municipal Levy	$ 2,694,823.44

SCHEDULE "A"

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Corporation of the Township of Nipigon

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SCHEDULE "B"

2026 TAX RATES
CORPORATION OF THE TOWNSHIP OF NIPIGON

2026 GENERAL PURPOSE TAXATION RATES AND LEVY

Property Class	Assesment	Tax Rate	Municipal Levy
Residential	68,878,100	0.02516746	$1,733,487
Multi-Residential	586,000	0.05008325	$29,349
NEW MULTI-RES	127,900	0.02516746	$3,219
Commercial, Occupied	10,046,553	0.04781817	$480,408
Commercial, Vacant	470,800	0.03347272	$15,759
Industrial, Occupied	9,100	0.03783676	$344
Industrial, Vacant	32,500	0.02459389	$799
Aggregate Extraction	151,800	0.03078801	$4,674
Pipeline	3,822,000	0.03748693	$143,275
Managed Forests	100,900	0.00629187	$635
			$2,411,948
Payment in lieu			
Residential	311,700	0.02516746	$7,845
Commercial, Occupied	4,177,300	0.04781817	$199,751
Commercial, Vacant	19,800	0.03347272	$663
Industrial Vacant	11,200	0.02459389	$275
Landfill	48,600	0.03891201	$1,891
			$210,425
			$2,622,373

2026 EDUCATION TAXATION RATES AND LEVY

Property Class	Assesment	Tax Rate	Municipal Levy
Residential	68,878,100	0.00153000	$105,383
Multi-Residential	586,000	0.00153000	$897
NEW MULTI-RES	127,900	0.00153000	$196
Commercial, Occupied	10,046,553	0.00880000	$88,410
Commercial, Vacant	470,800	0.00616000	$2,900
Industrial, Occupied	9,100	0.00880000	$80
Industrial, Vacant	32,500	0.00572000	$186
Aggregate Extraction	151,800	0.00511000	$776
Pipeline	3,822,000	0.00880000	$33,634
Managed Forests	100,900	0.00038250	$39
			$232,499
Payment in lieu			
Residential	5,500	0.00153000	$8
Commercial, Occupied	544,100	0.00880000	$4,788
Commercial, Vacant	19,800	0.00616000	$122
Landfill	48,600	0.00880000	$428
			$5,346
			$237,846

SCHEDULE "B"

2026 TAX RATES
CORPORATION OF THE TOWNSHIP OF NIPIGON

2026 SPECIAL AREA TAXATION RATES AND LEVY

SANITATION SERVICES (For the purpose of providing garbage collection, etc.) in that portion of the Tow nship of Nipigon designated as the Sanitation Services Zone, the follow ing rates are hereby imposed upon all the rateable property, in the said Zone, w hich is composed of the follow ing portions of the Tow nship of Nipigon; Lots 9, 10, 11, 12, in the second; concession those lands including in Registered Plan Nos. 24, 691,768, 773, 776, 797, 813, 829, 836, 845, 8951, 868, 874, M-306, M-338, and 55 M-4892 and those other applicable portions of parts of Lots 13 and 14 in the second concession not included in the above registered plans.

Property Class	Assessment	Tax Rate	Municipal Levy
Residential	49,521,800	0.00112038	$55,483
Multi-Residential	586,000	0.00222956	$1,307
NEW MULTI RES	127,900	0.00112038	$143
Commercial, Occupied	4,981,853	0.00212872	$10,605
Commercial, Vacant	296,200	0.00149011	$441
Industrial, Occupied	0	0.00168438	$0
Industrial, Vacant	0	0.00109485	$0
Aggregate Extraction	0	0.00137059	$0
Pipeline	1,058,000	0.00166881	$1,766
Managed Forest	0	0.00028010	$0
			$69,745
Payment in lieu			
Residential	19,700	0.00112038	$22
Commercial, Occupied	1,254,500	0.00212872	$2,670
Industrial, Vacant	11,200	0.00109485	$12
			$2,705
			$72,450
		TOTALS	$2,932,669

BUSINESS IMPROVEMENT AREA (B.I.A.)

Property Class	Assessment	Tax Rate	Municipal Levy
Commercial, Occupied	10,046,553	0.000481876	4,841.19
Commercial, Vacant	470,800	0.00033731	158.81
			5,000.00

Railway Right of Way

Property Class	Assessment	General Rate	Education Rate
Canadian Pacific Railway	144.55 AC	110.00	15.43

SCHEDULE " C"

CAPITAL PROGRAM

CORPORATION OF THE TOWNSHIP OF NIPIGON

2026 CAPITAL AND SUPPLEMENTARY BUDGET

SCHEDULE C

	PROJECTS	TOTAL PROJECT COST	RESERVE *NORDS* OMAFRA 054	Trillium 0544 MOI/MHIP/HSWS NOHFC 0559	FEDNOR 0515 CMHC 0571 *Internal Debt*	Other 0791 OCIF 0551 DEBT 0789	Gas Tax 0823	GENERAL FUND WATER FUND
	PUBLIC WORKS							-
1	Road Paving Projects - Min 750 Metres							
	Bell Street (5th to 7th) - 225m	87,075.00					87,075.00	-
	Greenmantle (Bliss to Bald Spot Trail) - 400 M	137,600.00				100,000.00	37,600.00	-
	9th Street (McKirdy to Railway) - 150 m	58,050.00				25,000.00	33,050.00	-
2	Hospital Sewer Upgrade Project	646,583.00	25,000.00	431,959.00	*100,000.00*	25,000.00	25,000.00	39,624.00
3	Water Infrastructure Plan & Review	95,000.00						95,000.00
4	Emulsion Sprayer - Road Prep	18,000.00						18,000.00
5	Zero Turn Lawnmower	18,000.00						18,000.00
6	Used Plow/Dump Truck Purchase	160,000.00	50,000.00		*80,000.00*			30,000.00
	RECREATION							-
7	NCC EQUIPMENT	10,000.00						10,000.00
	ECONOMIC DEVELOPMENT							-
8	Edge Arts - Property Development	12,000.00						12,000.00
	FIRE DEPARTMENT							-
9	Fire Rescue Truck Purchase	275,000.00	90,000.00		*150,000.00*			35,000.00
10	FD MASKS - Annual Payment (closes 2028)	41,000.00						41,000.00
	TOTALS	1,558,308.00	165,000.00	431,959.00	*330,000.00*	150,000.00	157,725.00	298,624.00
							NET WATER FUND (To Tax per budget)	**203,624.00**

Note:	$25,000 in Hospital Sanitation Project pulled from previous year (2025) Capital Surplus

SCHEDULE "D"

TOWNSHIP OF NIPIGON

BUDGET REPORT 2026

MUNICIPAL ACT O. REG 284/09

IMPACT OF EXCLUSION OF AMORTIZATION, POST EMPLOYMENT AND LANDFILL CLOSURE EXPENSE FROM CURRENT YEAR APPROVED MUNICIPAL BUDGET

This budget report schedule outlines the excluded expenses from the regular municipal budget as described in subsections 289(2) and 290(3) of the Municipal Act

The 2026 Township of Nipigon municipal approved budget with all applicable schedules including capital, Reserve and operating schedules does not reflect estimated costs for amortization, post employment expenses and landfill closure liability expenses.

1. Amortization Expense – In 2025 was approximately $ 960,000. The liability would be partially funded by the budgeted contribution to reserve funds of $226,147 (includes $ Gas Tax).
2. Post Employment Expense – Includes a health benefit plan expense that is budgeted for annually and an unused sick Leave retirement plan liability. In the 2025 Financial statements this was Approximately $95,000 and is estimated at $105,000 for 2026. $100,000 has been allocated in the reserve funds to help fund this liability
3. Post Closure Landfill Expenses – the estimated liability for 2025 was Approximately $120,000 and is estimated to be at $145,000 for 2026. $140,000 has been allocated in the reserve funds to fund this liability

For 2026 the estimated total impact on accumulated surplus notwithstanding any reserve fund transfers specifically allocated for these expenses would be a decrease of $ 1,220,000.

Impact and Analysis

The Township did budget for a reserve fund transfer for tangible capital asset renewal of $226,147; however, that still leaves substantial shortfall in funding needed to replace infrastructure in the long term. The Township did also provide in the budget for large scale capital infrastructure renewal funding. The funding gap between total excluded expenses and reserve fund transfers and Capital infrastructure renewal would need to be budgeted for resulting in an increase to the general municipal levy and tax rates.