THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

BY-LAW NO. 2026-868

BEING A BYLAW TO ADOPT TAX RATES FOR THE YEAR 2026 AND TO ESTABLISH PENALTY AND INTEREST ON OVERDUE TAXES.

WHEREAS Section 290 and 312 of *The Municipal Act, 2001,* provides that for purposes of raising the general local 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 for local municipal purposes, and

WHEREAS the 2026 Tax Levy for all purposes has been set at $ 3,467,237
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 TOWNSHIP OF SOUTH ALGONQUIN ENACTS AS FOLLOWS:

1. **THAT** the following sums be hereby levied for the year 2026

General Municipal Purposes	$ 2,987,991
Education Purposes	$ 479,246

2. **THAT** the following tax rates be, and they are hereby adopted to be applied against the whole of the assessment for real property in the following classes:

YEAR 2026 TAX RATES			
PROPERTY CLASS	**MUNICIPAL RATE**	**EDUCATION RATE**	**TOTAL TAX RATE**
PROPERTY CLASS	**MUNICIPAL RATE**	**EDUCATION RATE**	**TOTAL TAX RATE**
Residential (RT)(RG)(RP)(RH)	0.01005660	0.00153000	0.01158660
Commercial Occupied (CT)(CF)(CG)(CP)(XT)	0.01991207	0.00496193	0.02487400
Commercial Excess Land (CU)	0.01393845	0.00496193	0.01890038
Commercial Vacant Land (CX)	0.01393845	0.00496193	0.01890038
Industrial Occupied (IT)	0.02644886	0.00880000	0.03524886
Industrial Occupied PIL (IH)	0.02644886	0.00980000	0.03624886
Industrial Excess Land (IU)	0.01719176	0.00880000	0.02599176
Industrial Excess Land PIL (IK)	0.01719176	0.00980000	0.02699176
Industrial Vacant Land (IX)	0.01719176	0.00880000	0.02599176
Farmlands (FT)	0.00251415	0.00038250	0.00289665
Managed Forest (TT)	0.00251415	0.00038250	0.00289665
Aggregate Extraction (VT)	0.02152161	0.00511000	0.02663161
Landfill (HF)(HP)	0.03149562	0.00766612	0.03916174

3. **THAT** every owner shall be taxed according to the tax rates in this By-Law and such tax shall become due and payable as follows:

   Residential, Multi-Residential, Commercial Occupied, Commercial -Vacant /Excess Land, Industrial Occupied, Industrial-Vacant/Excess Land, Farmlands, Managed Forest, and Landfill;

   The first 50% installment of the final levy shall become due and payable on August 31, 2026, the second 50% installment of the final levy shall become due and payable on October 31, 2026 and non-payment of these amounts in full, on the dates stated in accordance with this section shall constitute default.

4. A penalty shall be charged as follows: 1.25% on the first day of default plus an additional 1.25% on the first day of every calendar month thereafter in which the taxes remain unpaid.

5. Penalties and interest added on all taxes of the Final Tax 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.

6. The Tax Collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.

7. Taxes are payable through the Township e-services portal or at the Township of South Algonquin Municipal Office, 7 Third Ave. P.O. Box 217, Whitney Ontario, K0J 2M0, or by means of telephone and internet banking services. Payment of taxes shall be applied first to interest/penalty and arrears if any. All taxes shall be deposited to the credit of the Township of South Algonquin.

READ A FIRST AND SECOND TIME on April 1, 2026

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Ethel LaValley – Mayor **Bryan Martin, CAO/Clerk-Treasurer**

READ A THIRD TIME, PASSED AND ENACTED on April 1, 2026

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Ethel LaValley – Mayor **Bryan Martin, CAO/Clerk-Treasurer**

By signing this by-law, Mayor LaValley has granted approval and will not exercise the power to veto this by-law under Strong Mayor Powers