

THE CORPORATION OF THE TOWNSHIP OF PELEE

BY-LAW 2026-15

“2026 Tax Rates”

(March 24, 2026)

A By-law to set and levy tax rates and to further provide for penalty and interest in default payment thereof for 2026 for the Township of Pelee

WHEREAS Section 312 of the *Municipal Act, 2001*, provides that the Council of a municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, as amended, and Regulations thereto;

AND WHEREAS it is necessary for the Council of the Township of Pelee to levy on the whole of ratable property, according to the last revised assessment roll, for both municipal and education property taxes, the sum of \$2,525,424 to be adopted in the budget estimates;

AND WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

NOW THEREFORE the Council of the Township of Pelee hereby enacts as follows:

1. That a tax rate of 1.808779% is hereby adopted to be applied against the whole of the assessment for real property in the residential class.
2. That a tax rate of 2.506063% is hereby adopted to be applied against the whole of the assessment for real property in the commercial class as adjusted by the provisions of the *Municipal Act 2001*.
3. That a tax rate of 1.772423% is hereby adopted to be applied against the whole of the assessment for real property in the industrial class as adjusted by the provisions of the *Municipal Act 2001*.
4. That a tax rate of 1.442232% is hereby adopted to be applied against the whole of the assessment for real property in the aggregate extraction class as adjusted by the provisions of the *Municipal Act 2001*.
5. That a tax rate of 0.452195% is hereby adopted to be applied against the whole of the assessment for real property in the farmlands class.
6. That a tax rate of 0.452195% is hereby adopted to be applied against the whole of the assessment for real property in the managed forests class.
7. Pursuant to the *Education Act, R.S.O. 1990, c. E.2*, and the Regulations passed and to be passed pursuant to that Act, as amended, the following education tax rates are established:

- a. A rate of 0.153000% against the whole of the assessment for real property in the residential class;
 - b. A rate of 0.880000% against the whole of the assessment for real property in the commercial class;
 - c. A rate of 0.880000% against the whole of the assessment for real property in the industrial class;
 - d. A rate of 0.5110000% against the whole of the assessment for real property in the aggregate extraction class;
 - e. A rate of 0.038250% against the whole of the assessment for real property in the farmlands class.
 - f. A rate of 0.038250% against the whole of the assessment for real property in the managed forests class.
8. That every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:
- 50% of the final levy (after deduction of the interim levy) rounded upwards to the next whole dollar shall become due and payable on the 31st day of August 2026; and the balance of the final levy shall become due and payable on the 30th day of November 2026, and non-payment of the amount noted on the dates stated in accordance with this section shall constitute default.
9. That on all taxes of the levy which are in default, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues, until December 31st, 2026.
10. That on all taxes in default on January 1st, 2026, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.
11. That penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
12. That the 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.
13. That taxes are payable to the Township of Pelee Municipal Office, 1045 West Shore Road, Pelee Island, Ontario, N0R 1M0 using the accepted payment methods.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 24TH DAY OF MARCH 2026.

Original signed by:

MAYOR CATHY MILLER

Original signed by:

INTERIM CLERK MARY MASSE