

THE CORPORATION OF THE TOWNSHIP OF SEVERN

BY-LAW NO. 2026-25

BEING A BY-LAW TO IMPOSE, LEVY AND COLLECT TAXES AND SPECIAL RATES
FOR THE YEAR 2026

WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25, Section 290.(1), provides that the Council of the local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the Municipality;

AND WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25, Section 312.(2), provides that to raise the general local municipality 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 rateable for local municipality purposes;

AND WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25, Section 307.(1), provides that all taxes shall be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act* according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions;

AND WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25, Section 307.(2), provides that if taxes, fees or charges are expressly or in effect directed or authorized to be levied upon rateable property of a municipality for municipal purposes:

- (a) such taxes, fees or charges shall be calculated as percentages of the assessment for real property in each property class; and
- (b) the tax rates and the rates to raise the fees or charges shall be in the same proportion to each other as the tax ratios established for the property classes are to each other;

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

AND WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25, Section 329.(1), provides that the taxes for municipal and school purposes for a taxation year to be levied on a property shall be the amount determined in accordance with the following:

1. Determine the taxes for the previous year in accordance with Subsection (2).
2. Add 5 per cent of the amount determined under Paragraph 1 to the amount determined under Paragraph 1.;
3. The amount determined under Paragraph 2 shall be adjusted, in accordance with the regulations, in respect of changes in taxes for municipal purposes.
4. The taxes for the property for the taxation year shall be equal to the amount determined under Paragraph 2 and adjusted under Paragraph 3, if applicable;

AND WHEREAS the *Assessment Act*, R.S.O. 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment, as well as provides for alterations to the Collector's Roll;

AND WHEREAS the *Education Act*, R.S.O. 1990, Chapter E.2, Section 257.7(1), as amended, provides that every Municipality shall in each year levy and collect the tax rates as prescribed on all residential and business property taxable for school purposes, according to the last return of Assessment Roll;

AND WHEREAS the Council of the County of Simcoe has enacted By-law No. 7172-26 to establish County rates and tax ratios for the year 2026;

AND WHEREAS the Province of Ontario has established Ontario Regulations for the 2026 Education Tax Rates as set by the Minister of Finance;

AND WHEREAS an Interim levy was made before the adoption of the estimates for the current year;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SEVERN HEREBY ENACTS AS FOLLOWS:

1. That for the year 2026, the Corporation of the Township of Severn shall levy the estimated sum of \$15,843,487.00 for General Township Expenditures (Operating and Capital), \$2,477,941.00 for Policing Services on the assessment in each property class in the local municipality rateable for local municipality purposes.
2. That for the year 2026, the Corporation of the Township of Severn shall levy the estimated sum of \$10,855,649.00 for the County of Simcoe purposes on the assessment in each property class in the local municipality rateable for upper tier purposes.
3. That for the year 2026 the Corporation of the Township of Severn shall levy the estimated sum of \$40,000.00 for the Coldwater Business Improvement Area on the commercial and industrial assessments in the designated improvement area as established by By-law No. 2019-19 and as set forth in Schedule "A" attached hereto and forming part of this By-law.
4. That the estimates for the current year be adopted as set forth in Schedule "A" attached hereto and forming part of this By-law.
5. That the levy provided for in Schedule "A" attached hereto and forming part of this By-law shall be reduced by the rates levied by the interim tax notices.
6. That for payment in lieu of taxes due to the Corporation of the Township of Severn the actual amount due shall be based on the Assessment Roll, as adjusted, and the tax rates for the year 2026.
7. That payment for the railway right-of-ways and power utility lines due to the Corporation of the Township of Severn in accordance with the Regulations as established by the Minister of Finance.
8. That taxes shall be payable to the Township of Severn at:
 - 8.1 The office of the Treasurer in the Municipal Building at the Township of Severn;
 - 8.2 At most chartered banks located in the Province of Ontario; or
 - 8.3 Telephone / Online Banking Payment Services offered by the following banks:

Bank of Montreal

Scotia Bank

Canadian Imperial Bank of Commerce

Credit Union

National Bank

Royal Bank

Telpay

TD Canada Trust
 - 8.4 That the date of demand with respect to taxes levied under the provision of this By-law shall be no later than the 15th day of July, 2026.

8.5 That the due dates with respect to taxes levied pursuant to the provision of this By-law are:

3rd Instalment

August 8, 2026

4th Instalment

October 8, 2026

9. That the Treasurer of the Corporation of the Township of Severn is hereby authorized and directed to mail or cause to be mailed to the address of the resident or place of business of each person taxed a Notice, no later than 21 days prior to the date the first instalment is due, specifying the amount of taxes payable by such person, pursuant to the provisions of this By-law, including other rates and charges.
10. That the Township Treasurer is hereby authorized to accept part payment from time to time on account of any taxes, as aforesaid, which have become due and to give a receipt for such part payment, but the acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Sections 10 and 11 hereof, in respect of non-payment of any taxes or class of taxes.
11. That a penalty of one and one-quarter percent (1 1/4%) shall be added to any property tax instalment as provided for in this By-law or any part thereof, remaining unpaid on the first day following the last date for payment of each instalment. Thereafter a further penalty charge of one and one-quarter percent (1 1/4%) shall be added to each real property tax instalment or part thereof remaining unpaid on the first day of each calendar month up to and including December of the current year. Subsequent to December 31st in the year in which taxes are levied and remain unpaid, interest of one and one quarter percent (1 1/4%) will be applied on the first of each month.
12. That a penalty of one and one-quarter percent (1 1/4%) shall be added to any business tax instalment as provided for in this By-law or any part thereof, remaining unpaid on the first day following the last date for payment of each instalment. Thereafter a further penalty charge of one and one-quarter percent (1 1/4%) shall be added to each business tax instalment or part thereof remaining unpaid on the first day of each calendar month up to and including December of the current year. Subsequent to December 31st in the year in which taxes are levied and remain unpaid, interest of one and one quarter percent (1 1/4%) will be applied on the first of each month.
13. That nothing herein contained shall prevent the Treasurer from proceeding at any time with the collection of any rate, tax, or assessment or part thereof in accordance with the provisions of the Statutes and By-laws governing the collection of taxes.
14. That the Treasurer has no authority to waive penalties of more than \$1,000.00 or alter discounts for any reason.
15. That a Reserve for Vehicle Equipment Replacement is hereby established; public works and utilities equipment shall be "charged out" at rental rates as set from time to time; and any surplus/deficit resulting from the difference between the rental rates charged for vehicles and equipment used and the expenditures incurred in the operation and maintenance of said equipment shall be accounted for in said reserve or account.
16. That the amount of surplus for the year 2026 shall not exceed the amount of \$2,500.00. Any amount up to the first \$800,000.00 from the year end municipal surplus shall be deposited to a Fire Vehicle Replacement Reserve Account and the balance of any surplus over and above \$800,000.00 shall be placed in reserves as directed by Council with any remaining surplus being placed in the Reserve for Working Capital.
17. That the amount of deficit for the year 2026 shall not exceed \$ 0. The "Taxation Reserve or Account for Working Capital" account shall be adjusted to give effect

to this provision.

18. That this By-law shall come into force and effect on the 1st day of January 2026.

Passed this 15th day of April, 2026.

CORPORATION OF THE TOWNSHIP OF SEVERN

MAYOR

CLERK

**Written approval of this by-law was given by Mayoral Decision DE-2026-06 dated
April 15, 2026**

SCHEDULE “A” TO BY-LAW NO. 2026-25

Township of Severn Tax Rates – 2026

Property Class	Tax Class	Township	Police	County	Education	Total
RESIDENTIAL/FARM	RT, RF, RG**, RP**	0.00468830	0.00073326	0.00321233	0.00153000	0.01016389
RESIDENTIAL/FARM – FARMLAND WAITING DEVELOPMENT	R1	0.00351623	0.00054995	0.00240925	0.00114750	0.00762293
MULTI-RESIDENTIAL	MT	0.00468830	0.00073326	0.00321233	0.00153000	0.01016389
COMMERCIAL / SHOPPING CENTRE - OCCUPIED	CT, ST	0.00573051	0.00089626	0.00392643	0.00880000	0.01935320
COMMERCIAL / SHOPPING CENTRE - EXCESS LANDS	CU, SU	0.00573051	0.00089626	0.00392643	0.00880000	0.01935320
COMMERCIAL – VACANT LANDS	CX	0.00573051	0.00089626	0.00392643	0.00880000	0.01935320
COMMERCIAL – PIL	CF, CG**, CP**, CY	0.00573051	0.00089626	0.00392643	0.00980000	0.02035320
INDUSTRIAL – OCCUPIED	IT	0.00559080	0.00087441	0.00383070	0.00880000	0.01909591
INDUSTRIAL – EXCESS LANDS	IU	0.00559080	0.00087441	0.00383070	0.00880000	0.01909591
INDUSTRIAL – VACANT LANDS	IX	0.00559080	0.00087441	0.00383070	0.00880000	0.01909591
INDUSTRIAL – PIL	IH, IJ, IK, IZ**	0.00559080	0.00087441	0.00383070	0.01250000	0.02279591
PIPELINES	PT	0.00607885	0.00095074	0.00416511	0.00880000	0.01999470
FARMLANDS	FT	0.00117208	0.00018332	0.00080308	0.00038250	0.00254098
MANAGED FORESTS	TT	0.00117208	0.00018332	0.00080308	0.00038250	0.00254098

AGGREGATE PRODUCTION	VT	0.00515713	0.00080659	0.00353356	0.00511000	0.01460728
RAILWAY ROW – CN, CP	WT	110.00 / acre			74.12 / acre	184.12 / acre
UTILITY TRANSMISSIONS	UH	19.94 / acre			34.39 / acre	54.33 / acre

The first subclass of farmland awaiting development in the residential class is 25%.

The second subclass of farmland awaiting development in the residential class is 75%.

Coldwater Business Improvement Area Rate = 0.00190489

****Provincial PIL – No School Support**