

THE CORPORATION OF THE MUNICIPALITY OF CALLANDER

BY-LAW NO. 2026-2070

**Being a By-law to adopt tax rates and to authorize the property tax levy for 2026
and penalty and interest on default of payment thereof**

WHEREAS Council of the Corporation of the Municipality of Callander has, in accordance with Section 290 (1) of the Municipal Act, 2001 S.O. 2001, c. 25, considered the estimates of the Municipality and adopted the 2026 general ratepayers' budget by By-law No. 2026-2067;

AND WHEREAS Section 312(2) of the Municipal Act, 2001, S.O. 2001, c. 25, provides that the Council of a local 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 Sections 307 and 308 of the Municipal Act, 2001 S.O. 2001, c. 25, require tax rates to be established in the same proportion to tax ratio;

AND WHEREAS all property assessment rolls on which the 2026 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act subject to the appeals at present before the District Court and the Ontario Municipal Board;

AND WHEREAS "Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Aggregate Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment" as defined in the Assessment Act R.S.O. 1990 Chapter 31, as amended, have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios on the property for 2026 taxation year have been set out in By-law Number 2026-2062 of the Corporation of the Municipality of Callander;

AND WHEREAS the tax rates on the aforementioned property classes and property subclasses have been calculated pursuant to the provisions of the Municipal Act, 2001 S.O. 2001, c. 25, as amended and the manner set out herein;

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of Callander to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the "Province") pursuant to Section 257.12.1(1) of the Education Act, R.S.O. 1990 C. E 2, (hereinafter referred to as the "Education Act") and the Regulations passed under the Education Act;

NOW THEREFORE BE IT RESOLVED THAT The Council of the Corporation of the Municipality of Callander hereby enacts as follows:

1. That the following amounts be levied are based on Schedule A from the 2026 Municipal Budget By-law 2026-2067:

General Municipal Purposes \$7,791,900

2. That for the year 2026, The Corporation of the Municipality of Callander shall levy upon the Residential Assessment, Multi-Residential Assessment, New Multi-Residential, Commercial Assessment, Industrial Assessment, Aggregate Assessment, Pipeline Assessment, Farmland Assessment and Managed Forests Assessment the rates of taxation per current value assessment as follows:

Class	Class Code	Municipal Tax Rate	Education Tax Rate	Total Tax Rate
Residential	RT	0.01306362	0.00153000	0.01459362
Multi-Residential	MT	0.01575559	0.00153000	0.01728559
New Multi-Residential	NT	0.01306362	0.00153000	0.01459362
Commercial Occupied (same for New Construction)	CT;XT & CP	0.01435208	0.00880000	0.02315208
Commercial Payment in Lieu-Retained	CF	0.01435208	0.00880000	0.02315208
Commercial Excess Land	CU	0.01004646	0.00880000	0.01884646
Commercial Vacant Land	CX	0.01004646	0.00880000	0.01884646
Industrial Occupied (same for New Construction)	IT	0.01761658	0.00880000	0.02641658
Industrial Payment in Lieu-Retained	IH	0.01761658	0.00880000	0.02641658
Industrial Excess Land	IU	0.01145077	0.00880000	0.02025077
Industrial Vacant Land	IX	0.01145077	0.00880000	0.02025077
Aggregate - Occupied	VT, VP, VG	0.01433472	0.00511000	0.01944472
Pipelines	PT	0.01452113	0.00864536	0.02316649
Farmlands	FT	0.00326591	0.00038250	0.00364841
Managed Forests	TT	0.00326591	0.00038250	0.00364841

- That the levy provided for in this By-law shall be reduced by the amount of the interim levy for 2026.
- That for payments-in-lieu of taxes due to the Corporation of the Municipality of Callander the actual amount due shall be based on the assessment roll and the tax rates for the year 2026.
- That for the railway rights-of-way due to the Corporation of the Municipality of Callander, the actual amount due shall be based on the assessment roll and the tax rates for the year 2026.
- That taxes rated, levied and imposed, pursuant to the provisions of this By-law shall become due and payable in two installments, namely June 30, 2026 and July 31, 2026. In default of payment of the full amount of any installment of taxes by the respective due date for the payment thereof, the subsequent installment thereof shall forthwith become due and payable.
- That a penalty of one and one-quarter percent (1.25%) per month on the unpaid balance will be imposed after default and on the fifth day of each calendar month thereafter in which default continues, pursuant to Section 345 Subsections 1, 2 and 3 of the Municipal Act S.O. c. 25.
- That the Treasurer shall mail or cause to be mailed to the address of the residence or place of business of every person indicated on the last revised assessment roll, a notice setting out the tax payments required to be made pursuant to this By-law and the respective dates by which they are to be paid to avoid penalty and interest, and particulars of the penalties imposed for any late payment.
- That all taxes shall be paid into the Office of the Treasurer.

10. That the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due.
11. That nothing herein contained shall prevent the Treasurer from proceedings at any time with the collection of any rate, tax or assessment of any part thereof, in accordance with the provisions of the Statutes and By-laws governing the collection of taxes.
12. That where a tenant of lands, owned by the Crown or in which the Crown has an interest, has been employed either within or outside the municipality by the same employer for not less than thirty days, such employer shall turn over to the Treasurer on demand out of any wages, salary or other remuneration due to such employee the amount then payable for taxes under the by-law and such payment relieves the employer from any liability to the employee for the amount so paid.
13. That minor modifications or corrections of a typographical nature where such modifications or corrections do not alter the intent of the by-law may be made by the Municipal Clerk.
14. That this By-law shall come into force and take effect on the final day of passing.

TAKEN AS READ A FIRST TIME THIS 14TH DAY OF APRIL 2026.

READ A SECOND TIME THIS 14TH DAY OF APRIL 2026.

READ A THIRD TIME AND FINALLY PASSED THIS 14TH DAY OF APRIL 2026.

Jordy Carr, Mayor

Cindy Pigeau, Municipal Clerk