

THE CORPORATION OF THE TOWNSHIP OF MALAHIDE

BY-LAW NO. 26-30

Being a By-law to set the 2026 tax rates and levies.

WHEREAS the Council of The Corporation of the Township of Malahide in accordance with the provisions of Section 312 of the *Municipal Act, 2001*, c. 25, has prepared and provisionally adopted the estimates of all sums required during the Year 2026 for the purposes of the Municipality, including the sums required by law to be provided for School purposes and County purposes for the Year 2026;

AND WHEREAS the Council of The Corporation of the County of Elgin has enacted By-law No. 26-05 being a by-law to adopt the 2026 County Budget, to set tax ratios for the Year 2026 and to establish the 2026 County tax rates to be levied by the local municipalities in the County of Elgin;

AND WHEREAS the Ministry of Finance enacted Ontario Regulation 46/21 amending Ontario Regulation 400/98 made under the *Education Act* establishing tax rates for school purposes to be levied by the local municipalities in the County of Elgin;

AND WHEREAS Section 342(1) (a) of the *Municipal Act 2001*, S.O. 2001, c.25, as amended, allows a local municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

AND WHEREAS Section 342 (1) (b) of the *Municipal Act 2001*, S.O. 2001, c.25, as amended allows a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 342 (1) (a) to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS Section 345 of the *Municipal Act 2001*, S.O. 2001, c. 25, as amended, allows for a percentage charge, not to exceed 1.25 per cent of the amount of taxes due and unpaid, to be imposed as a penalty for the non-payment of taxes, and allows for an interest charge, not to exceed 1.25 per cent each month of the amount of taxes due and unpaid, to be imposed for the non-payment of taxes;

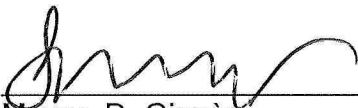
AND WHEREAS the whole of the taxable assessment on real property in the Township of Malahide, according to the 2026 Assessment Roll, certified by the Assessment Commissioner, and as further modified to reflect changes of the Assessment Review Board, Severances and Section 442 Tax Write-Offs and upon which the taxes for 2026 are to be levied;

NOW THEREFORE the Council of The Corporation of the Township of Malahide **HEREBY ENACTS AS FOLLOWS:**

1. THAT the Tax Rates for 2026 be established as set out in Schedule 'A' attached hereto.
2. THAT a special area rate for street lighting and sidewalk maintenance be applied, in addition to the rates above, to the geographic Village of Springfield as set out in Schedule 'B' attached hereto.
3. THAT there shall be levied and collected such other rates and/or Special Area Rates, pursuant to the Municipal Act, 2001 and/or the Drainage Act.
4. THAT the final taxes shall be due and payable in two installments, namely September 15, 2026 and November 15, 2026.
5. That alternative due dates and payments in the year be allowed, under the provisions of a pre-authorized payment plan, or otherwise agreed upon by the payer on account of any taxes due.
6. THAT there shall be imposed a penalty for non-payment of taxes on the due date or on any installment, the amount of one and one-quarter percent (1.25%) of the amount due and unpaid on the first day of default, and an additional penalty of one and one-quarter percent (1.25%) shall be added on the first day of each calendar month thereafter in which default continues.
7. THAT the Director of Corporate Services/Treasurer is hereby authorized to mail or e-mail, or cause to be mailed or e-mailed the Notice of Taxes Due to the residence or place of business of such person indicated on the last revised assessment roll, specifying the amount of taxes payable.
8. THAT all taxes be paid at the Malahide Township Office; at most financial institutions; by telephone banking; or by internet banking, by the person charged with such payment or their authorized designate.
9. THAT Schedules 'A', 'B' and 'B.1' attached hereto form a part of this By-law.
10. THAT this By-law shall come into force and take effect on the final date of passing thereof.

READ a FIRST and SECOND time this 21st day of May 2026.

READ a THIRD time and **FINALLY PASSED** this 21st day of May 2026.



Mayor, D. Giguère



Clerk, Allison Adams

TOWNSHIP OF MALAHIDE

SCHEDULE 'B'

TO BY-LAW NO. 26-30

VILLAGE OF SPRINGFIELD SPECIAL AREA RATES

- i) Identification of Special Service: the provision of streetlight and sidewalks in the Village of Springfield
- ii) Special Levy Funded Costs: the Township of Malahide utilizes a special area levy in the Village of Springfield to maintain pre-amalgamation differences in property taxation as a result of the provision of streetlights and sidewalks, a service not generally provided elsewhere in the Township.

Springfield's special area levy is intended to fund a portion of operating and capital costs for streetlights and sidewalks within Springfield's designated service area. Costs relating to the provision of streetlights and sidewalks are not considered eligible unless otherwise defined in the table below.

Eligible Special Service Costs	Portion	2026
Streetlight Utilities	100%	\$7,000
Streetlight Maintenance	100%	2,500
Sidewalk Maintenance	40%	2,000
Contributions to Reserves – Streetlights	100%	0
Contributions to Reserves – Sidewalks	40%	0
Total Special Area Levy		\$11,500

- iii) Designated Special Service Area: See Schedule B.1 for a map of properties which are included in the Village of Springfield's designated special area.
- iv) Special Area Tax Rates:

Property Class	2026	2025
Residential	0.00014913	0.00014788
Commercial	0.00024422	0.00024218
Industrial	0.00033184	0.00032906
Pipeline	0.00017070	0.00016927
Farmland	0.00003430	0.00003401

TOWNSHIP OF MALAHIDE

SCHEDULE 'A'

TO BY-LAW NO. 26-30

TAX RATES

Property Class	2026	2025
Residential	0.00825358	0.00797976
Commercial Occupied	0.01351607	0.01306765
Commercial Vacant Land	0.01351607	0.01306765
Commercial Small Scale on Farm Business	0.00337902	0.00326691
Industrial Occupied	0.01836505	0.01775576
Industrial Vacant Land	0.01836505	0.01775576
Industrial Small Scale on Farm Business	0.00459147	0.00443914
Pipeline	0.00944705	0.00913363
Farmland	0.00189832	0.00183534
Managed Forest	0.00206340	0.00199494

Schedule B.1 - Designated Special Service Map

Original	
Expansion (2018)	

