

THE CORPORATION OF THE TOWNSHIP OF SABLES-SPANISH RIVERS

BYLAW NUMBER 2026-26

Being a Bylaw to Adopt the Estimates
of all Sums Required During the Year and
to Set the Rates of Taxation for the Year 2026

WHEREAS the Municipal Act, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*") and regulations made under that Act prescribe that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a bylaw to levy a separate tax rate on the assessment in each property class;

AND WHEREAS the Council of the Corporation of the Township of Sables-Spanish Rivers (hereinafter referred to as the "*Municipality*") has prepared and adopted estimates of all sums required to be raised for its own purposes, including that to be raised from all rateable assessment pursuant to Section 290 of the *Municipal Act*;

General Purposes	\$5,492,564
Residential Education Purposes	\$ 489,280
Farmlands/Managed Forest Education Purposes	\$ 11,907
Commercial/Landfill Education Purposes	\$ 106,385
Industrial Education Purposes	\$ 1,637
Aggregate Extraction Education Purposes	\$ 735

AND WHEREAS all property assessment rolls on which the 2026 taxes are to be levied have been returned pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A31, as amended (hereinafter referred to as the "*Assessment Act*");

AND WHEREAS Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the Assessment Act;

AND WHEREAS the Municipality is required to establish tax ratios pursuant to Section 308 of the Municipal Act for each prescribed Property Class;

AND WHEREAS the Municipality is required to establish the treatment of each Property Subclass pursuant to Section 313 of the Municipal Act;

AND WHEREAS Section 312 of the Municipal Act provides for the establishment of tax rates to be levied for local municipal purposes;

AND WHEREAS Section 315 of the Municipal Act and regulations made in accordance with that section provide for the levying of taxes on certain railway and power utility lands;

AND WHEREAS the taxes for school purposes shall be levied, collected, and administered by the Municipality in accordance with the Education Act, R.S.O. 1990, c.E.2, Ontario Regulation 400/98 made and most recently revised under that Act;

AND WHEREAS Part X of the *Municipal Act* provides for the issuance of tax bills and the collection and administration of tax amounts.

NOW THEREFORE, for the taxation year 2026 the Council of the Corporation of the Township of Sables-Spanish Rivers enacts as follows:

1. In this by-law, the following definitions shall apply

"Collector" shall mean Treasurer, Deputy Treasurer, Tax Collector, or person designated by the Treasurer or the Municipality to undertake and execute the Treasurer's duties under Part X of the *Municipal Act*.

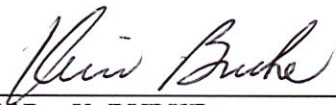
2. That, pursuant to Section 290 of the Municipal Act, the municipality has prepared and adopted estimates of the sums to be raised for local municipal purposes during the year on all rateable property totaling \$5,492,564.
3. That the tax ratios for each property class are as follows:
 - a. the residential property class is 1
 - b. the multi-residential property class is 1.7685
 - c. the commercial property class is 1.1
 - d. the landfill property class is 1
 - e. the industrial property class is 1.6867
 - f. the aggregate extraction property class is 1.372479
 - g. the managed forests property class is 0.25
 - h. the farmlands property class is 0.25
4. That, pursuant to Section 290 of the Municipal Act, the municipality has prepared and adopted estimates of the sums to be raised for local municipal purposes during the year on all rateable property totaling \$5,492,564.
5. That the Municipality shall levy on rateable property the tax rates set out below in this section, whereby general municipal tax rates shall be levied on all property rateable for municipal purposes and provincial education tax rates shall be levied on all property rateable for school purposes.

Property Class	Municipal Tax Rate	Education Tax Rate
Residential	1.556975%	0.153000%
Multi-Residential	2.753510%	0.153000%
Commercial	1.712673%	0.880000%
Commercial Excess/Vacant	1.712673%	0.880000%
Landfill	1.556975%	0.880000%
Industrial	2.626150%	0.880000%
Industrial Vacant/Excess	2.626150%	0.880000%
Aggregate Extraction	2.136915%	0.511000%
Managed Forest	0.389244%	0.038250%
Farmlands	0.389244%	0.038250%

6. That the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
7. The final levy to be billed and imposed under this by-law shall become due and payable on the 29th of September, 2026.
8. Despite section 7. the amounts payable for any taxes due on real property, the owner of which has elected pre-authorized payments, shall be payable in accordance with the payment schedule established by the municipality.
9. That in accordance with Section 345 of the Municipal Act, penalty and interest shall be imposed against amounts that become due and remain unpaid as follows:
 - a. For any installment that comes due, a penalty of one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due date; and
 - b. Any and all taxes and installments that remain unpaid after the first day of default shall be subject to interest for non-payment which will be calculated at a rate of one and one-quarter per cent (1.25%), per month and imposed on the first day of each calendar month subsequent to the date of default.
10. The Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given, or other address if duly directed by that person.
11. Despite section 10. of this by-law, the Collector may send a tax bill by way of electronic means to any taxpayer that has chosen to receive a tax bill in that manner.

12. That the Collector shall be authorized to accept part payment from time to time on account of any taxes due, however, acceptance of any such part payment shall not affect the collection of any charge imposed and collectable under this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
13. That nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
14. That the Collector is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein.
15. The Collector may from time to time designate other staff members to receipt taxes.
16. This by-law should come into force and take effect on the day of the final passing thereof.

READ A FIRST AND SECOND TIME THIS 22nd DAY OF APRIL, 2026.



MAYOR – K. BURKE



CLERK – A. WHALEN

READ A THIRD AND FINAL TIME AND PASSED IN OPEN COUNCIL THIS 22nd DAY OF APRIL, 2026.



MAYOR – K. BURKE



CLERK – A. WHALEN