



THE CORPORATION OF THE MUNICIPALITY
OF OLIVER PAIPOONGE

BY-LAW NO. 59-2026

A by-law to authorize the levy and collection of taxes for all municipal purposes in the Municipality of Oliver Paipoonge for the year 2026

WHEREAS By-law No. 08-2026 adopted the Budget and levy for the 2026 taxation year;

AND WHEREAS Section 312 of the Municipal Act, S.O.c 25, as amended, provides that Council shall pass a by-law levying a separate tax rate on the assessment in each property class;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF OLIVER PAIPOONGE HEREBY ENACTS AS FOLLOWS:

1. There shall be levied and collected upon the assessable lands and buildings, within the limits of the Municipality of Oliver Paipoonge, those rates more particularly set forth in Schedule "A" forming part of this By-Law in the manner set forth in the said Schedule "A".
2. The said taxes and all local assessments, and other rates payable as taxes for the year 2025 including school taxes at rates determined by the Province (hereinafter collectively referred to as "taxes") shall be payable in the manner as set out herein:
 - a) The Interim Tax Levies which were payable in two installments on February 25, 2026, and April 27, 2026 shall be shown as a reduction on the final levy.
 - b) Taxes levied under this By-law shall be payable in two installments as follows:
 - i) the due date for payment of the first installment shall be August 25, 2026;
 - ii) the due date for payment of the second installment shall be October 26, 2026.
3. THAT all taxes payable under the Monthly Pre-Authorized Debit Plan, shall be due and payable on the twenty-fifth or next business day of each calendar month in which a taxpayer is enrolled in the Plan and continue until December in the year 2026.
4. THAT pursuant to Section 355 (1) of the Act, a minimum tax of \$10.00 shall be applicable.
5. THAT all taxes shall be paid into the office of the Treasurer.
6. THAT the Treasurer is hereby empowered to accept part payment from time to time on account of taxes due.
7. THAT on all taxes which are in default on the day after the due date a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31, 2026.
8. On all taxes in default on January 1, 2026 interest shall be added at the rate of 1.25 percent per month for each month the default continues.
9. Penalties and interest added in default shall become due and payable and shall be

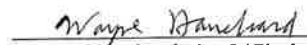
collected as if the same had originally been imposed and formed part of such unpaid tax levy.

10. The Treasurer shall 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.
11. This By-Law shall come into force and take effect on final passing.

Enacted and passed this 14th day of July, A.D. 2026 as witnessed by the Seal of the Corporation and the hands of its proper Officers.

THE CORPORATION OF THE
MUNICIPALITY OLIVER PAIPOONGE



Mayor Lucy Kloosterhuis

Wayne Hanchard, CAO/Clerk

2026 TAX RATES
SCHEDULE "A" to By-law 59-2026, Page 1 of 2

CLASS	RTC/RTQ	2026 CVA	Discount	Discounted CVA	Ratios	Weighted Assessment	FOR MUNICIPAL PURPOSES		FOR EDUCATION PURPOSES		TOTAL 2026 TAX LEVY
							Tax Rate	2026 MUNICIPAL TAXES	Tax Rate	2026 EDUCATION TAXES	
Commercial	CT	58,342,805	1	58,342,805	1.501003	87,572,725	0.01639855	956,737.58	0.00880000	513,416.68	1,470,154.27
	CU	1,672,100	0.7	1,170,470	1.050702	1,756,879	0.01147899	19,194.01	0.00616000	10,300.14	29,494.15
	CX	947,500	0.7	663,250	1.050702	995,540	0.01147899	10,876.34	0.00616000	5,836.60	16,712.94
	XT	-	1	-	1.501003	-	0.01639855	-	0.00616000	-	-
	XU	-	0.7	-	1.050702	-	0.01147899	-	0.00616000	-	-
Farm	FTEP	60,334,317	1	60,334,317	0.250000	15,083,579	0.00273127	164,789.06	0.00382500	23,077.88	187,866.94
	FTES	1,487,000	1	1,487,000	0.250000	371,750	0.00273127	4,061.39	0.00382500	568.78	4,630.17
Industrial	JT	-	1	-	2.211563	-	0.02416147	-	0.00880000	-	-
	JU	-	0.65	-	1.437516	-	0.01570495	-	0.00572000	-	-
	IT	10,626,500	1	10,626,500	2.211563	23,501,174	0.02416147	256,751.82	0.00880000	93,513.20	350,265.02
Large Industrial	IU	250,500	0.65	162,825	1.437516	360,098	0.01570495	3,934.09	0.00572000	1,432.86	5,366.95
	IX	1,893,500	0.65	1,230,775	1.437516	2,721,936	0.01570495	29,737.33	0.00572000	10,830.82	40,568.15
	LT	889,400	1	889,400	2.211563	1,966,964	0.02416147	21,489.21	0.00880000	7,826.72	29,315.93
	LU	15,600	0.65	10,140	1.437516	22,425	0.01570495	245.00	0.00572000	89.23	334.23
	MTEP	2,473,000	1	2,473,000	1.669494	4,128,659	0.01823933	45,105.86	0.00153000	3,783.69	48,889.55
Multi-Residential Pipeline Residential	PT	5,355,000	1	5,355,000	1.832210	9,811,485	0.02001701	107,191.09	0.00880000	47,124.00	154,315.09
	RTEP	682,368,323	1	682,368,323	1.000000	682,368,323	0.01092506	7,454,917.24	0.00153000	1,044,023.53	8,498,940.77
	RTES	77,236,961	1	77,236,961	1.000000	77,236,961	0.01092506	843,818.70	0.00153000	118,172.55	961,991.25
	RTFP	1,432,720	1	1,432,720	1.000000	1,432,720	0.01092506	15,652.56	0.00153000	2,192.06	17,844.62
	RTFS	4,226,591	1	4,226,591	1.000000	4,226,591	0.01092506	46,175.77	0.00153000	6,466.68	52,642.46
Managed Forest	RTNS	472,300	1	472,300	1.000000	472,300	0.01092506	5,159.91	0.00153000	722.62	5,882.53
	TTEP	1,650,233	1	1,650,233	0.250000	412,558	0.00273127	4,507.23	0.00382500	631.21	5,138.44
	TTES	431,644	1	431,644	0.250000	107,911	0.00273127	1,178.93	0.00382500	165.10	1,344.04
	TTFP	2,947	1	2,947	0.250000	737	0.00273127	8.05	0.00382500	1.13	9.18
	TTFNS	67,376	1	67,376	0.250000	16,844	0.00273127	184.02	0.00382500	25.77	209.79
Aggregate Residential Total	VT	1,095,400	1	1,095,400	2.211563	2,422,546	0.02416147	25,466.47	0.00880000	9,639.52	36,105.99
	RDEP - ed only	-	1	-	1.000000	-	0.00000000	-	0.00153000	-	-
		913,271,717		911,729,977		916,990,706		10,018,181.66		1,899,840.78	11,918,022.44

PIL	RTQ	2026 CVA				Weighted Assessment	FOR MUNICIPAL PURPOSES		FOR EDUCATION PURPOSES		TOTAL 2026 TAX LEVY
		Discount	Discounted CVA	Ratios	Tax Rate		2026 MUNICIPAL TAXES	Tax Rate	2026 EDUCATION TAXES		
Commercial	CF	1,193,900	1	1,193,900	1.501003	1,792,047	0.01639855	19,578.23	0.00880000	10,506.32	30,084.55
	CG	5,375,400	1	5,375,400	1.501003	8,068,492	0.01639855	88,148.78	0.00000000	-	88,148.78
	CW	89,900	1	89,900	1.501003	134,940	0.01639855	1,474.23	0.00000000	-	1,474.23
	CZ	22,500	0.7	15,750	1.050702	23,641	0.01147899	258.28	0.00000000	-	258.28
Industrial	IH	106,000	1	106,000	2.211563	234,426	0.02416147	2,561.12	0.00880000	932.80	3,493.92
	IZ	152,000	1	152,000	2.211563	336,158	0.02416147	3,672.54	0.00000000	-	3,672.54
Landfill	HF	77,100	1	77,100	1.498977	115,571	0.01637642	1,262.62	0.00880000	678.48	1,941.10
	RGNS	1,362,200	1	1,362,200	1.000000	1,362,200	0.01092506	14,882.12	0.00000000	-	14,882.12
Residential	RPEP	167,750	1	167,750	1.000000	167,750	0.01092506	1,832.68	0.00153000	256.66	2,089.34
	RPES	108,163	1	108,163	1.000000	108,163	0.01092506	1,181.69	0.00153000	165.49	1,347.18
	RPFP	959	1	959	1.000000	959	0.01092506	10.48	0.00153000	1.47	11.94
	RPFS	9,128	1	9,128	1.000000	9,128	0.01092506	99.72	0.00153000	13.97	113.69
Exempt		8,665,000		8,658,250		12,353,474		134,962		12,555.18	147,518
		35,452,783		-		-					
		957,389,500		920,388,227		929,344,180		10,153,144.15		1,912,395.96	12,065,540.12
Railway - CN Railway - CP Utility	WT	152.17					80.00	12,173.60	15.43	2,347.98	14,521.58
	WT	277.72					80.00	22,217.60	15.43	4,285.22	26,502.82
	UH	1.45					122.15	177.12	149.75	217.14	394.26
								34,568.32		6,850.34	41,418.66
TOTAL LEVY								10,187,712.47		1,919,246.30	12,106,958.77