

THE CORPORATION OF THE TOWN OF SMOOTH ROCK FALLS

BY-LAW # 2026-06

BEING A BY-LAW OF THE CORPORATION OF THE TOWN OF SMOOTH ROCK FALLS TO ADOPT THE CURRENT ESTIMATES FOR THE YEAR 2026 AND TO LEVY THE RATES OF TAXATION FOR THE YEAR 2026

WHEREAS the Council of The Corporation of the Town of Smooth Rock Falls has, in accordance with the Municipal Act 2001, S.O. 2001, c. 25, as amended, considered the estimates of the Municipality and by virtue of those estimates, it is necessary that THREE MILLION TWO HUNDRED NINE THOUSAND FIFTY-FOUR (\$3,209,054) DOLLARS, for general purposes of The Corporation of the Town of Smooth Rock Falls be raised by means of taxation for the year 2026;

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, R.S.O. 1990, c.A.31, as amended, subject to appeals;

AND WHEREAS the property assessment has been determined on the basis of the aforementioned property assessment rolls, as revised;

AND WHEREAS the sums required by taxation in the year 2026 for municipal purposes be raised by the imposition of tax rates on the aforementioned property assessment as set out in Schedule "A" hereto annexed.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF SMOOTH ROCK FALLS HEREBY ENACTS AS FOLLOWS:

1. **ADOPTION OF ESTIMATES**

The Council of The Corporation of the Town of Smooth Rock Falls hereby adopts the current estimates of all sums required during the year 2026 for municipal purposes in the gross amount of FIVE MILLION SEVEN HUNDRED THIRTY-THREE THOUSAND FOUR HUNDRED FORTY-SIX (\$5,733,446) DOLLARS and in the net amount of considered the estimates of the Municipality and by virtue of those estimates, it is necessary that THREE MILLION TWO HUNDRED NINE THOUSAND FIFTY-FOUR (\$3,209,054) DOLLARS.

2. **PAYMENT OF TAXES LEVIED**

THAT the net amount of taxes levied by this by-law shall be due and payable as follows:
Residential, Pipelines, Farmlands and Managed Forest, Commercial and Industrial Classes: In Two instalments:

- a) the first instalment due on the 31st day of July, 2026
- b) the second instalment due on the 29th day of September, 2026

Non-payment of the amounts as noted on the dates stated in accordance with this section shall constitute default.

3. **MUNICIPAL TAX RATES**

- a) For the year 2026, there shall be levied upon and collected from the property assessment, for the municipal purposes, the rates of taxation set out in Schedule "A".
- b) Interim taxes levied in 2026 shall be shown as a reduction from the 2026 tax levy.
- c) Taxes levied under sub-section 3(a) above shall be adjusted in accordance with Bill 79 in the multi-residential, commercial and industrial classes.

4. **EDUCATION TAX RATES**

- a) For the year 2026, there shall be levied upon and collected from the property assessment. The rates are established by provincial regulation under the Education Act.

5. **PENALTY FOR NON-PAYMENT OF TAXES**

THAT a charge of one and one-quarter percent (1.25%) shall be imposed as a penalty for non-payment of taxes and shall be added to every tax instalment or part thereof remaining unpaid on the first day following the first due date for payment of each such instalment and thereafter an additional charge of one and one-quarter percent (1.25%) shall be imposed and shall be added to every such tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continues.

6. **NOTICES OF TAXES DUE**

The Tax Collector is hereby authorized to mail, deliver or cause to be mailed or delivered 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.

7. **WHERE AND HOW TAXES PAYABLE**

Taxes shall be payable to The Corporation of the Town of Smooth Rock Falls. All municipal taxes including local improvement assessments, or rates payable as taxes, are payable at the Municipal Office, 142 First Avenue or by mail addressed to The Corporation of the Town of Smooth Rock Falls, P.O. Box 249, Smooth Rock Falls, Ontario, P0L 2B0.

8. **PART PAYMENT OF TAXES DUE AND OWING**

- a) The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such payment, provided that acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable under clause 4 hereof in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.
- b) In default of payment of any instalment of taxes, or any part of any instalment, by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

9. **OTHER CHARGES**

9.1 Landfill Permit Charges

It is hereby authorized that landfill permit charges be added to the Collectors Roll in the total amount of approximately EIGHTEEN THOUSAND SIX HUNDRED (\$18,600) DOLLARS to all properties except vacant lands. The Landfill Permit charges are hereby attached marked "Schedule B".

READ a first and second time this 2nd day of February, 2026.





MAYOR – Patrick Roberts



CLERK – Nathalie Vachon

READ this third time and finally passed this 2nd day of February, 2026.





MAYOR – Patrick Roberts



CLERK – Nathalie Vachon

CORPORATION OF THE TOWN OF SMOOTH ROCK FALLS

SCHEDULE "A"

YEAR 2026

YEAR 2026		Municipal						
Property Class	Current Value Assessment	Municipal Rate	Education Tax Rate	Total Tax Rate	Total Levy Municipal	Education Taxes	Total Levy	Total tax rate-Proof
Taxable Full								
Residential (RT)	45,019,700	0.02680115	0.00153000	0.02833115	1,206,580	68,880	1,275,460	1,275,460
Multi-Residential (MT)	1,214,000	0.05009025	0.00153000	0.05162025	60,810	1,857	62,667	62,667
Commercial - Occupied (CT)	18,823,000	0.04925467	0.00880000	0.05805467	927,121	165,642	1,092,763	1,092,763
Commercial - Excess (CU)	266,700	0.03447826	0.00880000	0.04327826	9,195	2,347	11,542	11,542
Parking / Vacant Land (CX)	116,800	0.04796245	0.00880000	0.05676245	5,602	1,028	6,630	6,630
Industrial - Occupied (IT)	128,800	0.01608069	0.00880000	0.02488069	2,071	1,133	3,205	3,205
Industrial - Excess (IU)	47,100	0.01045245	0.00880000	0.01925245	492	414	907	907
Industrial - Vacant Land (IX)	98,500	0.01045245	0.00880000	0.01925245	1,030	867	1,896	1,896
Pipelines (PT)	29,503,000	0.03164731	0.00880000	0.04044731	933,691	259,626	1,193,317	1,193,317
Managed Forests (TT)	110,700	0.00670029	0.00038250	0.00708279	742	42	784	784
	<u>95,328,300</u>							
Payments-in-Lieu								
Residential - Shared PIL (RH)	9,800	0.02680115	0.00153000	0.02833115	263	15	278	278
Residential - No School (RG)	48,200	0.02680115		0.02680115	1,292	-	1,292	1,292
Residential - Tenant of the Province (RP)	265,200	0.02680115	0.00153000	0.02833115	7,108	406	7,513	7,513
Industrial - Shared PIL (IH)	13,800	0.01608069	0.00980000	0.02588069	222	135	357	357
Landfill - Payment in Lieu (HF)	1,600	0.01989147	0.00980000	0.02969147	32	16	48	48
Commercial - Payment in Lieu (CP)	15,300	0.04925467	0.00880000	0.05805467	754	135	888	888
Commercial - Occupied (CF)	690,300	0.04925467	0.00980000	0.05905467	34,000	6,765	40,765	40,765
Commercial - No School (CG)	366,500	0.04925467		0.04925467	18,052	-	18,052	18,052
	<u>1,410,700</u>				<u>3,209,054</u>	<u>509,309</u>	<u>3,718,364</u>	<u>3,718,364</u>
Sub-total Taxable	<u>96,739,000</u>							
Exempt	20,780,100							
Total	<u>117,519,100</u>							

Property Subclasses Tax Rate Reduction:

Commercial Vacant Land, Commercial Vacant Units and Excess Land at 30%

Industrial Vacant Land, Industrial Vacant Units and Excess Land at 35%

SCHEDULE "B"

CORPORATION OF THE TOWN OF SMOOTH ROCK FALLS

Landfill Permit Rate - 2026

Landfill permit billing:

Rate			\$ 30.00
Units			620
Total Billing			\$ 18,600.00