THE CORPORATION OF THE TOWNSHIP OF NIPIGON

By-Law No. 2036 **A By-law respecting the collection of taxes for 2026.**

WHEREAS it is expedient to provide for the payment of taxes for the year 2026 and to impose penalties for the non-payment thereof, pursuant to the provisions of The Municipal Act in that behalf.

NOW THEREFORE the Council of The Corporation of the Township of Nipigon enacts as follows:

1. "Taxes" in this By-law shall mean and include general taxes, local improvement rates, and other taxes, rents and rates payable as taxes.

2. All taxes for the year 2026 after deducting therefrom any applicable interim taxes, shall be due and payable into the office of the Collector of Taxes for the Township of Nipigon as follows:

   (a) For the Residential/Farm, Multi-Residential, Commercial, Industrial, Pipeline, Landfill and Managed Forest assessment classes one half thereof on or before the 31st day of August, 2026, and one half thereof on or before the 31st day of October, 2026.

   (b) If any installment, as aforesaid, is not paid in full on or before the respective due date, there shall be added to such unpaid installment or installments on the 1st day of September, 2026, or on the 1st day of November, 2026, as the case may be, the sum of one and a quarter percent (1.25%) of the amount of such installments remaining unpaid at the time, and a further sum of one and a quarter percent (1.25%) of the amount of such installments remaining unpaid on the last day of each succeeding month, and the additional sums so imposed or added shall be collected in the same way as if they had been originally imposed and formed part of such taxes.

3. Nothing in this By-law shall exempt the person failing to pay the said taxes as herein provided for from all of the provisions of the Municipal Act regarding the collection of taxes in arrears in the same way as though this By-law had not been passed.

ENACTED AND PASSED this **7th day of July, 2026.**

MAYOR

CLERK