THE CORPORATION OF THE TOWN OF LINCOLN

BY-LAW NO. 2026-24

A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED AND SET THE RATES OF TAXATION FOR THE YEAR 2026

WHEREAS:

1. The *Municipal Act, 2001*, S.O. 2001, c. 25, Section 290 (1) provides that a local municipality shall, for each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

2. The *Municipal Act, 2001*, S.O. 2001, c. 25, Section 312 provides that a local municipality shall pass a by-law levying a separate tax rate on the assessment in each property class for purposes of raising the general local municipality levy;

3. The *Assessment Act*, R.S.O. 1990, c. A.31, establishes the classes of real property and methods of assessment, as well as provides for alterations to the property assessment roll;

4. The *Municipal Act, 2001*, S.O. 2001, c. 25, Section 308 provides that an upper-tier municipality shall pass a by-law to establish a set of tax ratios for each property class where the residential property class tax ratio is 1 and the Regional Municipality of Niagara has passed By-law 2026-15 to establish such ratios;

5. The *Municipal Act, 2001*, S.O. 2001, c. 25, Section 311 provides that for the purposes of raising the general upper tier tax levy, the council of the upper tier municipality shall pass a by-law directing the lower municipality to levy a separate tax rate as specified in the by-law on assessment in each property class in the lower tier municipality ratable for upper tier purposes and the Regional Municipality of Niagara has passed By-law 2026-16 to establish such rates;

6. The *Education Act*, R.S.O. 1990, c. E.2, O. Reg. 400/98 prescribes the education tax rates for each property class.

7. The Regional Municipality of Niagara has established the two mandatory rebate programs for low-income seniors and disabled persons and for charitable organizations.

NOWTHEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWN OF LINCOLN ENACTS AS FOLLOWS:

1. That the estimates of revenue and expenditure resulting in a dollar levy of $28,258,608 for local municipal purposes as detailed in Schedule “A” attached hereto and forming part of this by-law are hereby adopted.

2. That the tax rates outlined in Schedule “B” affixed hereto and forming part of this by-law are hereby approved for the Town of Lincoln for the year 2026, and shall be levied, raised and collected upon all assessment classes pursuant to applicable statutes and by-laws.

3. That all taxes levied and collected under the authority of this by-law and any additional taxes which may be levied and collected pursuant to any other Act and any amounts placed on the collector’s roll of the

municipality pursuant to the *Weed Control Act*, R.S.O. 1990, c. W.5, the *Public Utilities Act*, R.S.O. 1990, c. P.52, the *Tile Drainage Act*, R.S.O. 1990, c. T.8, the *Shoreline Property Assistance Act*, R.S.O. 1990, c. S.10 or any other applicable statute shall be paid into the hands of the Treasurer, and applied as directed by the statute in that behalf or as the said Council has, by by-law, or by the said estimates for 2026 directed or shall from time to time hereafter direct and the sums collected under the authority of this by-law for regional and educational purposes shall be applied to those purposes in the manner directed by the statutes.

4. a) That there shall be credited on real property amounts charged and levied pursuant to By-law No. 2025-62, passed by the Council of the Corporation of the Town of Lincoln on the 15th day of December 2025, which provided for an interim tax levy.

   b) The balance of taxes shall be due and payable on two installments, the first being July 31, 2026, and the balance due and payable September 29, 2026.

   c) If the net tax levy (the sum of the July and September installments) is equal to $50.00 or less, the whole of the net tax payable shall be due and payable on the July installment.

5. That the Treasurer shall mail or cause to be mailed, a printed notice specifying the amount of taxes payable in accordance with Section 343 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, and O.Reg.162/02, as amended.

6. That the Treasurer and designates are hereby empowered to accept part payment from time to time on account of any taxes due.

7. THAT in accordance with section 345 of the Municipal Act, 2001, charges for the non-payment of tax or any installment shall be imposed in accordance with the following:

   a) There shall be imposed a penalty for non-payment or late payment of all installment amounts that become due in accordance with this by-law and remain unpaid. The penalty shall be one and one-quarter per cent (1.25%) of the amount in default on the first day immediately following the installment due date;

   b) Interest shall accrue at a rate of one and one-quarter per cent (1.25%) against all amounts that have become due and remain unpaid. Such interest shall be calculated and imposed on the first day of the calendar month following the default of each installment levied pursuant to this by-law and again on the first day of each calendar month thereafter for so long as the installment remains unpaid; and

   c) For further clarity, interest imposed under this by-law shall not begin to accrue prior to the first day a tax amount has become due and remains unpaid.

   d) That taxes paid at any financial institution must be initiated at least five days before the due dates.

8. This By-law shall come into force and take effect on the date of its final passing.

PASSED AND ENACTED on the 13th day of April 2026.

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MAYOR: SANDRA EASTON

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CLERK: JULIE KIRKELOS

SCHEDULE A TO BY-LAW NO. 2026-24

Town Of Lincoln 2026 Operating Budget

Funding Source	
Tax Levy	28,258,608
Rate Charges (Water Wastewater)	16,710,787
User Fees & Service Charges	4,639,868
Donations/Sponsorships/Advertising	154,560
Grants	373,600
Fines, Penalties & Interest	828,935
Taxation - Other	803,660
Financial Revenue	555,250
Debt Servicing Funding	2,321,262
Interdepartmental Revenues	645,700
Reserve Transfers Funding	647,675
Revenue Total	**55,939,905**
Expenditures	
Personnel	19,400,879
Services & Supplies	6,286,632
Region Controlled Cost	7,619,381
Administrative	1,594,002
Insurance	1,031,000
Equipment/Vehicles/Technology	2,496,467
Utilities	1,361,856
Financial Expenditures	409,346
Debt Servicing Charges	4,702,040
Interdepartmental Expenses	645,700
Operating Reserve Transfers	25,000
Capital Reserve Transfers	8,291,280
Contribution to Library	1,358,590
External Transfers	717,732
Expense Total	**55,939,905**
Surplus/(Deficit)	**-**

SCHEDULE B TO BY-LAW NO. 2026-24

TOWN OF LINCOLN 2026 TAX RATES

Assessment Class	Class Code	Town Rate	Regional Rates			Education Rate	Subtotal	B.I.A. Rate
			General	Waste Management	Transit			
Residential	RT	0.00608798	0.00774131	0.00048340	0.00042823	0.00153000	**0.01627092**	-
Multi-residential	MT	0.01199332	0.01525038	0.00095230	0.00084361	0.00153000	**0.03056961**	-
New Multi-residential	NT	0.00608798	0.00774131	0.00048340	0.00042823	0.00153000	**0.01627092**	-
Commercial - Occupied	CT/ST/GT	0.01056204	0.01343040	0.00083865	0.00074294	0.00880000	**0.03437403**	0.00227156
Commercial - Excess/Vacant Land	CU/SU/CX	0.01056204	0.01343040	0.00083865	0.00074294	0.00880000	**0.03437403**	0.00227156
Commercial - Small-Scale On-Farm Business	C7/C0	0.01056204	0.01343040	0.00083865	0.00074294	0.00220000	**0.02777403**	0.00227156
Industrial - Occupied	IT	0.01601139	0.02035965	0.00127134	0.00112624	0.00880000	**0.04756862**	0.00344354
Industrial - Excess/Vacant Land	IU/IX	0.01601139	0.02035965	0.00127134	0.00112624	0.00880000	**0.04756862**	0.00344354
Industrial - Small-Scale On-Farm Business	I7/I0	0.01601139	0.02035965	0.00127134	0.00112624	0.00220000	**0.04096862**	0.00344354
Pipelines	PT	0.01036235	0.01317648	0.00082280	0.00072889	0.00880000	**0.03389052**	-
Farmlands	FT	0.00152200	0.00193533	0.00012085	0.00010706	0.00038250	**0.00406774**	-
Managed Forest	TT	0.00152200	0.00193533	0.00012085	0.00010706	0.00038250	**0.00406774**	-
Aggregate Extraction	VT	0.01302857	0.01656677	0.00103450	0.00091643	0.00511000	**0.03665627**	-