

The Corporation of the Town of Innisfil

By-Law No. 029-26

A By-Law of The Corporation of the Town of Innisfil to adopt and approve the estimates of all amounts required for the current year, 2026 and to establish the rates of taxation for the current year, 2026.

Whereas the *Municipal Act, 2001*, S.O. 2001, Chapter 25 provides for the method of assessment and the levying of property taxes by upper and lower tier municipalities; and

Whereas the *Assessment Act*, R.S.O. 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment, as well as provides for alterations to the Collectors Roll; and

Whereas the *Municipal Act, 2001*, S.O. 2001, Chapter 25, Section 290 provides that Municipalities shall prepare and adopt estimates of all sums required during the year for the purposes of the Municipality; and

Whereas Council for the Town of Innisfil has reviewed and adopted the estimates required for all Town purposes for the year 2026; and

Whereas as per the *Municipal Act, 2001* and By-Law No. 7172-26, the County of Simcoe has adopted a single tax ratio for each property class for upper-tier and lower-tier purposes; and

Whereas the *Education Act*, R.S.O. 1990, Section 257.7(1) as amended provides that every municipality shall in each year levy and collect taxes by applying the rates as prescribed on all residential and business property taxable for school purposes, according to the last returned assessment roll; and

Whereas the *Municipal Act, 2001* provides for collection of taxes on assessment added to the assessment roll during the current year; and

Whereas the *Municipal Act, 2001* authorizes Municipalities to collect penalty/interest on late payments.

Now Therefore The Corporation of the Town of Innisfil enacts as follows:

1. Definitions

In this By-law:

Lower-tier municipalities mean The Corporation of the Town of Innisfil.

Property classes are as prescribed under the Assessment Act and include the residential property class and appropriate sub-classes, the multi-residential and the new multi-residential property class and appropriate sub-classes, the commercial property class and appropriate sub-classes, the industrial property class and appropriate sub-classes, the pipeline property class, the farm property class, the managed forests property class, small scale-on Farm (commercial and industrial) property classes and the landfill property class.

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Tax rate means the tax rate to be levied against the taxable assessment of property expressed as a percentage to six decimal places.

Tax ratio means the ratio that the tax rate for each property class is to the tax rate for the residential property class, within the allowable range

2. Tax Ratios

(a) That the tax ratios for each property class as set out below, are the ratios that the tax rate for each property class must be in relation to the tax rate for the Residential property class.

Residential	1.000000
Multi-Residential	1.000000
New Multi-Residential	1.000000
Commercial	1.222300
Industrial	1.192500
Pipelines	1.296600
Farmlands	0.250000
Managed Forests	0.250000
Landfill	1.000000
Small Scale–On Farm Commercial	1.222300
Small Scale–On Farm Industrial	1.192500

(b) That the tax ratios as established by the County of Simcoe are to be utilized for both upper-tier and lower-tier purposes.

3. Tax Rates for County Purposes

That the following 2026 tax rates for County purposes already approved as per By-law No. 7172-26 of the County of Simcoe be established and levied against the rateables assessment for their respective classes based upon the total estimate as follows:

County Purposes	<u>\$31,328,054</u>
Residential	.321233%
Farmland Awaiting Development I	.240925%
Farmland Awaiting Development II	.321233%
Multi-Residential	.321233%
New Multi-Residential	.321233%
Commercial – Occupied*	.392643%
Commercial – Vacant/Excess	.392643%
Industrial - Occupied	.383070%
Industrial – Vacant/Excess	.383070%
Pipelines	.416511%
Farmlands	.080308%
Managed Forests	.080308%
Landfill	.321233%
Commercial Small Scale – On Farm	.098161%
Industrial Small Scale – On Farm	.095768%

* Includes Office, Parking Lots & Shopping Centre Classes

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4. Education Tax Rates

In addition to the foregoing and as required per Ontario Regulation, the following rates are to be levied on the rateables assessment for Education purposes to generate estimated revenues as follows:

English Public Education Purposes	<u>\$16,287,154.02</u>
English Separate Education Purposes	<u>\$2,690,193.58</u>
French Public Education Purposes	<u>\$136,690.96</u>
French Separate Education Purposes	<u>\$108,058.89</u>
Residential	.153000%
Farmland Awaiting Development I	.114750%
Farmland Awaiting Development II	.153000%
Multi-Residential	.153000%
New Multi-Residential	.153000%
Commercial - Occupied	.880000%
Commercial - Vacant/Excess	.880000%
Industrial - Occupied	.880000%
Industrial - Vacant/Excess	.880000%
Pipeline	.880000%
Farmlands	.038250%
Managed Forest	.038250%
Landfill	.880000%
Commercial Small Scale – On Farm	.220000%
Industrial Small Scale – On Farm	.220000 %

5. Tax Rates – Town Purposes

In addition to the foregoing, the following tax rates be levied against the assessment of property in their respective property classes based upon the total adopted estimates as follows:

Town General Levy Purposes	<u>\$41,737,034</u>
Police Levy Purposes	<u>\$16,869,846</u>
Capital Levy Purposes	<u>\$15,616,476</u>

	<u>General</u>	<u>Police</u>	<u>Capital</u>
Residential	.430394%	.173963%	.161038%
Farmland Awaiting Development I	.322796%	.130472%	.120779%
Farmland Awaiting Development II	.430394%	.173963%	.161038%
Multi-Residential	.430394%	.173963%	.161038%
New Multi-Residential	.430394%	.173963%	.161038%
Commercial - Occupied	.526071%	.212635%	.196837%
Commercial – Vacant/Excess	.526071%	.212635%	.196837%
Industrial - Occupied	.513245%	.207451%	.192038%
Industrial – Vacant/Excess	.513245%	.207451%	.192038%
Pipelines	.558049%	.225560%	.208802%
Farm	.107599%	.043491%	.040260%
Managed Forests	.107599%	.043491%	.040260%
Commercial Small Scale – On Farm	.131518%	.053159%	.049209%
Industrial Small Scale – On Farm	.128311%	.051863%	.048077%

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6. That in addition to the foregoing the following special Charges and Collections be levied and collected:
 - I. A levy for the purpose of recovering amounts advanced under the provisions of the *Tile Drainage Act, 1990* from the benefiting properties;
 - II. A levy for the purpose of recovering amounts expended under the provisions of the *Drainage Act, 1990* from the benefiting properties;
 - III. A levy for any or all other amounts collectable pursuant to any statute or By-law and chargeable to any or all real property or persons to be raised in the same manner and at the same time as all other levies, rates, charges, and/or collections.
7. For the railway rights of way taxes due in accordance with the Regulations as established by the Minister of Finance, pursuant to the *Municipal Act, 2001*, S.O. 2001 the actual amount due shall be based on the assessment roll and the tax rates for the year 2026.
8. That the final taxes less the interim taxes be due and payable in two approximately equal instalments on or before **June 29, 2026**, and, on or before **September 28, 2026**, for all property classes consisting of Residential, Farm, Pipeline, Managed Forest, Commercial, Industrial and Multi Residential.
9. That the Treasurer shall mail or cause to be mailed the notice of taxation due to the address of the residence or place of business of the person or persons to whom such notice is required to be given as shown on the latest revised Assessment Roll unless the taxpayer directs the Treasurer in writing to send the bill to another address; or the treasurer may send a tax bill electronically in the manner specified by the municipality, if the taxpayer has chosen to receive the tax bill in that manner.
10. That there be imposed as a penalty for non-payment of taxes or any instalment thereof after any given due date a charge of 1.25% percent on the first day of the month following the instalment due date.
11. That there be added an interest charge of 1.25% percent on the first day of each calendar month to the amount of all taxes due and unpaid for each month or fraction thereof until taxes are paid, but interest may not start to accrue before the first day of default.
12. That taxes may be paid either in full or instalment by means of pre-authorized payment or otherwise through a financial institution that offers such services either on a monthly basis or on due date as arranged through the Treasurer.
13. That all taxes or installments are payable to the Town of Innisfil.
14. That the Treasurer be authorized and directed to collect all penalties or interest or any other levies, rates, charges, or collections in the same manner as empowered to collect taxes levied by the Council.
15. That the Treasurer, as permitted by the *Municipal Act, 2001* be authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment provided that acceptance of any such payment does not affect the collection of any penalty or interest or any other levies, rates, charges, or collections

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imposed, collectable and due in respect to any non-payment.

- 16.** That all payments received are applied first to all penalties and interest charged and then to the oldest taxes or other charges outstanding on the account.
- 17.** That a minimum of four (4) arrears reminder notices be mailed annually. Prior to December 31st all amounts owing of \$10 or less will be written off.
- 18.** Should any Section, subsection, clause, paragraph, or provision of this By-Law be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the By-law as a whole or any part thereof, other than the provision or part of the Schedule so declared to be invalid.
- 19.** That this By-law shall come into force and take effect on and from the date of final passing therefore for the current year 2026.
- 20.** That By-law 029-26 expire on December 31, 2026, and that it is thereby repealed.

Passed this 8th day of April, 2026

Lynn Dollin, Mayor

Jennifer Marshall, Clerk