



THE CORPORATION OF THE TOWN OF ESPANOLA

BYLAW NO. 3286/26

**Being a Bylaw to Adopt Estimates of all Sums
Required During the Year and to Levy and Collect Property Taxes
for the 2026 Taxation Year**

WHEREAS the Municipal Act, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*") and regulations made under that Act require that the Council of a local municipality shall after the adoption of the estimates for the year, pass a bylaw to levy a separate tax rate on the assessment in each property class;

AND WHEREAS the Council of the Corporation of the Town of Espanola has prepared and adopted estimates of all sums required to be raised for its own purposes from all rateable assessment in the amount of \$9,544,767 pursuant to Section 290 of the *Municipal Act*;

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. A31, as amended (hereinafter referred to as the "Assessment Act");

AND WHEREAS Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the Assessment Act;

AND WHEREAS the Town is required to establish tax ratios pursuant to Section 308 of the Municipal Act for each prescribed Property Class;

AND WHEREAS the Town is required to establish the treatment of each Property Subclass pursuant to Section 313 of the Municipal Act;

AND WHEREAS Section 312 of the Municipal Act provides for the establishment of tax rates to be levied for local municipal purposes;

AND WHEREAS the taxes for School purposes shall be levied, collected, and administered by the Town in accordance with the Education Act, R.S.O. 1990, c.E.2, Ontario Regulation 400/98 made and most recently revised under that Act;

AND WHEREAS Part X of the *Municipal Act* provides for the issuance of tax bills and the collection and administration of tax amounts;

THEREFORE, for the taxation year 2026 the Council of the Corporation of the Town of Espanola enacts as follows;

- 1) That the tax ratios for each property class are as follows:
 - a) the residential property class: 1.000000;
 - b) the multi-residential property class: 2.000000;
 - c) the new multi-residential property class: 1.000000;
 - d) the broad commercial class: 1.870378;

- e) the residual commercial property class is 1.808670;
 - f) the shopping centre property class is 2.608690;
 - g) the broad industrial class: 5.601318;
 - h) the industrial property class is 2.168107;
 - i) the large industrial property class is 7.017794;
 - j) the landfill property class is 1.100000;
 - k) the pipelines property class is 1.245563;
 - l) the farm property class is 0.250000; and
 - m) the managed forests property class is 0.250000.
- 2) That, as a result of the application of prescribed restrictions in accordance with Subsection 312(7) of the Municipal Act and O.Reg 73/03 made under that Act, the 2026 effective tax ratios for the industrial property classes are as follows:
- a) the broad industrial class: 5.471740;
 - b) the industrial property class is 2.117951;
 - c) the large industrial property class is 6.855448;
- 3) That, in accordance with Subsection 313(1.3) of the Municipal Act, no tax rate reductions shall be applied to properties in the Vacant or Excess land Subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the Assessment Act;
- 4) That the Town shall levy on rateable property the Tax Rates set out in Schedule "A" attached hereto and forming part of this by-law in accordance with the following:
- a) General municipal tax rates shall be levied on all property rateable for Municipal purposes, and
 - b) Provincial education tax rates shall be levied on all property rateable for school purposes.
- 5) That the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
- 6) The final levy to be billed and imposed under this by-law shall be paid in two instalments due on the following dates:
- a) 50% on July 29, 2026
 - b) 50% on September 23, 2026
- 7) Despite section 5 of this by-law and pursuant to subsection 342(1)(b) of the Municipal Act, 2001 which allows for alternative instalment due dates, the final tax levy and any special levies, other than those levied by interim levy, shall be as follows for those taxpayers who have opted into a preauthorized plan, and who remain in good standing:
- a) Equal instalments due on the 1st day of each month from July to December 2026 inclusive; or
 - b) Equal instalments due on the 15th of each month, from July to December 2026 inclusive
- 8) THAT in accordance with Section 345 of the Municipal Act, penalty and interest shall be imposed against amounts that become due and remain unpaid as follows:

- a) For any instalment that comes due, a penalty of one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due date; and
 - b) Any and all taxes and instalments that remain unpaid after the first day of default shall be subject to interest for non-payment which will be calculated at a rate of one and one-quarter per cent (1.25%), per month and imposed on the first day of each calendar month subsequent to the date of default.
- 9) The Treasurer is hereby authorized to mail or cause to be mailed 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.
- 10) All moneys raised, levied or collected under the authority of this bylaw shall be paid into the hands of the Treasurer of the Corporation of the Town of Espanola, to be applied and paid to such persons and in such manner as the laws of Ontario and the Bylaws or Resolutions of the Council direct.
- 11) This bylaw shall come into force and effect upon the date of the final reading thereof.

READ A FIRST, SECOND AND THIRD TIME AND PASSED IN OPEN COUNCIL on
this 28th day of April 2026.



Douglas Gervais
Mayor



Joseph Burke
CAO/Clerk

SCHEDULE A: By-Law 3286/26
Town of Espanola 2026 Property Tax Rates and Levy Amounts

Realty Tax Class	Treat	RTC	CVA	Tax Ratios		Municipal		Education		Total	
		RTQ		Start	Effective	Rate	Levy	Rate	Levy	Rate	Levy
Residential	Full	RT	350,186,500	1.000000	1.000000	0.01835086	\$6,426,223	0.00153000	\$535,785	0.01988086	6,962,008
Farm	Full	FT	170,500	0.250000	0.250000	0.00458772	\$782	0.00038250	\$65	0.00497022	\$847
Managed Forest	Full	TT	1,057,700	0.250000	0.250000	0.00458772	\$4,852	0.00038250	\$405	0.00497022	\$5,257
New Multi-Residential	Full	NT	645,000	1.000000	1.000000	0.01835086	\$11,836	0.00153000	\$987	0.01988086	\$12,823
Multi-Residential	Full	MT	6,024,500	2.000000	2.000000	0.03670172	\$221,110	0.00153000	\$9,217	0.03823172	\$230,327
Commercial	Full	CT	37,627,387	1.808670	1.808670	0.03319065	\$1,248,877	0.00880000	\$331,121	0.04199065	\$1,579,998
Commercial	Excess	CU	88,000	1.808670	1.808670	0.03319065	\$2,921	0.00880000	\$774	0.04199065	\$3,695
Commercial	Vacant	CX	1,563,000	1.808670	1.808670	0.03319065	\$51,877	0.00880000	\$13,754	0.04199065	\$65,631
Shopping	Full	ST	3,722,800	2.608690	2.608690	0.04787170	\$178,217	0.00880000	\$32,761	0.05667170	\$210,978
Industrial	Full	IT	2,897,000	2.168107	2.117951	0.03886622	\$112,595	0.00880000	\$25,494	0.04766622	\$138,089
Industrial	Excess	IU	116,400	2.168107	2.117951	0.03886622	\$4,524	0.00880000	\$1,024	0.04766622	\$5,548
Industrial	Vacant	IX	350,500	2.168107	2.117951	0.03886622	\$13,623	0.00880000	\$3,084	0.04766622	\$16,707
Large Industrial	Full	LT	8,306,013	7.017794	6.855448	0.12580336	\$1,044,924	0.00880000	\$73,093	0.13460336	\$1,118,017
Landfill	Full	HT	9,200	1.100000	1.100000	0.02018594	\$186	0.00880000	\$81	0.02898594	\$267
Pipeline	Full	PT	1,870,000	1.245563	1.245563	0.02285715	\$42,743	0.00880000	\$16,456	0.03165715	\$59,199
Subtotal Tax			414,634,500			\$9,365,291		\$1,044,102		\$9,884,479	
Residential	Full	RG	111,900	1.000000	1.000000	0.01835086	\$2,053	No Education		0.01835086	\$2,053
Residential	Full	RP	14,800	1.000000	1.000000	0.01835086	\$272	0.00153000	\$23	0.01988086	\$295
Commercial	Full	CF	3,664,000	1.808670	1.808670	0.03319065	\$121,611	0.00980000	\$35,907	0.04299065	\$157,518
Commercial	Full	CG	1,223,600	1.808670	1.808670	0.03319065	\$40,612	No Education		0.03319065	\$40,612
Commercial	Full	CH	376,000	1.808670	1.808670	0.03319065	\$12,480	0.00980000	\$3,685	0.04299065	\$16,165
Industrial	Full	IH	63,000	2.168107	2.117951	0.03886622	\$2,449	0.00980000	\$617	0.04866622	\$3,066
Subtotal (PIL)			5,453,300			\$179,476		\$40,232		\$219,708	
Total (Tax + PIL)			420,087,800			\$9,544,767		\$1,084,334		\$10,629,101	