

THE CORPORATION OF THE TOWNSHIP OF PERRY

BY-LAW No. 2026-24

Being a By-Law to set and levy the rates of taxation for municipal purposes and school purposes for the year 2026, to impose a penalty charge for non-payment of 2026 taxes, to provide for interest to be added to tax arrears for the year 2026.

WHEREAS Section 312 of the *Municipal Act*, S.O. 2001 c.25 as amended provides that the Council of a local municipality shall, after the adoption of estimates for the year pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS the Council of the Corporation of the Township of Perry has prepared and adopted estimates of all sums required to be raised for its own purposes, including that to be raised from all rateable assessment 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;

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

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

AND WHEREAS the Municipality 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 Section 315 of the *Municipal Act* and regulations made in accordance with that section provide for the levying of taxes on certain railway and power utility lands;

AND WHEREAS the taxes for school purposes shall be levied, collected and administered by the Municipality 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;

NOW THEREFORE, for the taxation year 2026 the Council of the Corporation of the Township of Perry enacts as follows:

1. In this By-law, the following definitions shall apply
"Collector" shall mean Treasurer, Deputy Treasurer, Tax Collector or person designated by the Treasurer or the Municipality to undertake and execute the Treasurer's duties under Part X of the *Municipal Act*.
2. That, pursuant to 290 of the *Municipal Act*, the Township of Perry has prepared and adopted estimates of the sums to be raised for local municipal purposes during the year on all rateable property totaling \$4,403,862.00.
3. That the tax ratios for each property class are as follows:
 - a. The residential/farm property class is 1.000000;
 - b. The multi-residential property class is 1.050000;
 - c. The multi-residential "new" property class is 1.000000;
 - d. The commercial "new" property class is 0.845500;
 - e. The commercial occupied property class is 0.845500;
 - f. The industrial occupied property class is 0.725000;
 - g. The aggregate extraction class is 0.589937;
 - h. The landfill property class is 0.929817;
 - i. The pipelines property class is 0.700000;
 - j. The farmlands property class is 0.250000;
 - k. The managed forest property class is 0.250000

4. That the tax rates that would otherwise be levied for municipal purposes for the following subclasses shall be reduced as follows:
 - a. The first class of farmland awaiting development in the residential/farm, multi-residential, commercial, or industrial property classes is 75%;
 - b. The second class of farmland awaiting development in the residential/farm, multi-residential, commercial, or industrial property classes is 0%;
5. 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
6. For the purposes of this by-law:
 - a. The commercial property class includes all commercial office property, shopping centre property, and parking lot property;
 - b. The industrial property class includes all large industrial property;
 - c. The first class of farmland awaiting development and the second class of farmland awaiting development consist of land as defined in accordance with the regulations.
7. That the Township of Perry 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.
8. That the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
9. The final levy to be billed and imposed under this by-law shall be paid in two (2) equal installments due on the following dates:
 - August 25, 2026; and
 - October 25, 2026where the due date lands on a Saturday, Sunday or Holiday the next business day will become the due date.
10. Despite section 9 of this by-law and pursuant to subsection 342(1) of the Municipal Act, the alternative instalment due dates for the final tax levy shall be as set out in the preauthorized payment plan the taxpayer has opted into, for those who remain in good standing.
11. For payments in lieu of, taxes due to the Corporation of the Township of Perry under the Municipal Act the actual amount due to the Corporation of the Township of Perry will be based on the assessment rolls for the year 2026.
12. That all omitted and supplementary taxes levied under the Assessment Act will be due not less than twenty-one (21) days after demand, and penalties and interest will be added in the same manner as other tax levies under this 2026 Final Tax Rate By-law.
13. 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. 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 percent (1.25%), per month and imposed on the first day of each calendar month subsequent to the date of default.
14. The Treasurer is hereby authorized to mail 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, or other address if duly directed by that person.
15. Despite section 14 of this by-law, the Treasurer may send a tax bill by electronic means to any taxpayer that has chosen to receive a tax bill in that manner.

16. The Treasurer or designate shall be authorized to accept part payment from time to time on account of any taxes due, however, acceptance of any such part payment shall not affect the collection of any charge imposed and collectable under this by-law in respect of non-payment or late payment of any taxes or any installments of taxes.
17. Nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
18. That the Collector is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein.
19. That pursuant to Section 347 of the Municipal Act, 2001 where any payment is received on tax accounts, all payment and/or part payment of taxes due and owing be processed as follows:
 - a. The payment shall first be applied against late payment charges owing in respect of those taxes according to the length of time the charges have been owing, with the charges imposed earlier being discharged before charges imposed later.
 - b. The payment shall then be applied against the taxes owing according to the length of time they have been owed, with the taxes imposed earlier being discharged before the taxes imposed later.
 - c. No part payment shall be accepted on account of taxes in respect of which a tax arrears certificate is registered except under an extension agreement which has been approved by the Treasurer.
20. In accordance with Section 342 (1) e. if an account is 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.
21. In accordance with Section 355 of the Municipal Act, S.O., 2001, the minimum taxes chargeable in any year upon any one parcel shall be Forty Dollars (\$40.00).
22. This by-law shall take effect upon the third and final reading thereof come into force and take effect immediately following third reading.

READ a First, Second, and Third Time and Finally Passed and Enacted in Open Council this 18th day of March 2026.



Norm Hofstetter, *Mayor*



Beth Morton, *Clerk-Administrator*

SCHEDULE "A" to BY-LAW NO. 2026-24

Township of Perry 2026 Municipal and Education Tax Rates

| RTC/RTQ | Class | Municipal | Education | Total |
|----------------------|-----------------------|------------------|------------------|--------------|
| RT, RH, RG | Residential | 0.00859110 | 0.00153000 | 0.01012110 |
| CT, CF, CG, CU,CX | Commercial Occupied | 0.00726378 | 0.00832501 | 0.01558879 |
| JT, IT, IH, IU,IX,IK | Industrial Occupied | 0.00622855 | 0.00596791 | 0.01219646 |
| VT | Aggregate Extraction | 0.00506821 | 0.00511000 | 0.01017821 |
| MT | Multi Residential | 0.00902066 | 0.00153000 | 0.01055066 |
| NT | Multi Residential New | 0.00859110 | 0.00153000 | 0.01012110 |
| PT | Pipelines | 0.00601377 | 0.00590076 | 0.01191453 |
| FT | Farmlands | 0.00214778 | 0.00038250 | 0.00253028 |
| TT | Managed Forest | 0.00214778 | 0.00038250 | 0.00253028 |
| HF | Landfill | 0.00798815 | 0.00980000 | 0.01778815 |