



**MUNICIPALITY OF NORTH MIDDLESEX
BY-LAW NUMBER 029 OF 2026**

BEING A BY-LAW FOR THE ADOPTION OF THE 2026 LEVY, AND TO FURTHER PROVIDE FOR THE ADOPTION OF TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2026

WHEREAS Section 290 (1) of Ontario's Municipal Act requires the preparation and adoption of estimates of all sums required during the year.

WHEREAS Section 312 (2) of Ontario's Municipal Act, Chapter M.25, S.O. 2001, 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 Section 312 (6) of said Act requires tax rates to be established in the same proportion to tax ratios, and;

WHEREAS the Corporation of the County of Middlesex established the Tax Ratios, Tax Reductions and Capping Options for the whole of the County and adopts its own estimates and establishes tax rates for County purposes for the year 2026, and

1. WHEREAS the Province of Ontario enacts regulations to amend O. Reg. 400/98. These regulations establish tax rates for school purposes for the year 2026.

NOW THEREFORE the Council of the Corporation of the Municipality of North Middlesex hereby ENACTS AS FOLLOWS:

- 1) That the 2026 Levy for all purposes shall be \$17,296,124.26 comprised as follows:

Municipality	\$9,949,965.46
County	\$5,240,376.23
Education	<u>\$2,105,782.57</u>
Total	\$17,296,124.26

- 2) That the 2026 Tax Rates required to levy the amounts as set out in Section 1, not including local improvement rates or other special rates collected as taxes shall be as set out in Schedule "A" attached hereto and forming part of this by-law.

- 3) a) That the reduction in the tax rate for commercial vacant land is established at 30% (Upper tier determination)
 - b) That the reduction in the tax rate for industrial vacant land is established at 35% (Upper tier determination)
 - 4) That there shall be levied and collected such other rates and/or Special Area rates, pursuant to the Municipal Act and the Municipal Drainage Act.
 - 5) a) i) that every owner shall be taxed according to the tax rates in this by-law and all other related rates and charges, payable as taxes included in the tax roll for the year 2026 less any amounts levied under Interim tax By-law #002 of 2026, and the balance shall be payable upon the following dates:

50% thereof on the 26th day of August 2026
50% thereof on the 25th day of November 2026
 - ii) that all commercial and industrial taxes and all other related rates and charges, payable as taxes included in the tax roll for the year 2026 less any amounts levied under Interim Tax By-law #002 of 2026, and the balance shall be payable upon the following dates:

50% thereof on the 26th day of August 2026
50% thereof on the 25th day of November 2026
 - b) On all taxes of the levy, which are in default on the 1st day of the month following, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1st day of each and every month the default continues, until December 31, 2026.
 - c) On all taxes in default on January 1st, 2027, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which the default continues.
 - d) Penalties and interest added in default shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
- 6) In accordance with the Municipal Act, S.O. 2001 c. 25, s. 354 (2); c. 17, Sch. A, s. 61, and the Assessment Act, Chapter A. 31, Sections 37 (6) (7), R.S.O., 1990, the

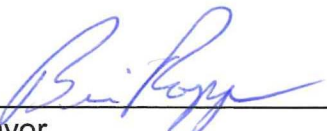
Treasurer may strike from the roll, taxes that by reason of a decision under Section 357 or 358, or of a decision of a judge of any court are uncollectible and/or refund any overpayments received.

- 7) a) The Treasurer may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.

b) That taxes are payable to the Municipality of North Middlesex.
- 8) Notwithstanding the provisions of this by-law providing for payment of taxes or installments thereof without an additional percentage charge on or before the dates hereof set forth, all taxes for the year 2026, including local improvement rates and other rates payable as taxes, shall be deemed to have been imposed and to be due on and from the first day of January 2026.
- 9) That nothing herein contained shall prevent the Treasurer or his designate from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the Statutes and by-laws governing the collection of taxes.
- 10) In the event of conflict between the provisions of this by-law and any other by-law, the provisions on this by-law prevail.
- 11) That this by-law come into force and take effect on the date of its final passage by Council.

READ A FIRST AND SECOND TIME THIS 4TH DAY OF MARCH 2026.

READ A THIRD TIME AND FINALLY PASSED THIS 4TH DAY OF MARCH 2026.



Mayor



Clerk