

THE CORPORATION OF THE TOWNSHIP OF ESSA

BY-LAW 2026- 10

**Being a By-law to provide for the adoption of a Tax Rate for
the Business Improvement Area in Angus for 2026.**

WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25 provides that the Council of the local Municipality shall in each year prepare and adopt estimates of all sums required during the year on all rateable property in the local municipality; and

WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25 provides that the Council of the local Municipality shall in each year pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes; and

WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25 Sections 308(2)(5), provides that a set of tax ratios shall be established for every municipality and that the County of Simcoe By-law No. 7172-26 passed on March 24, 2026, established these tax ratios; 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 Collector's Roll;

NOW THEREFORE the Council of the Corporation of the Township of Essa enacts as follows:

1. The 2026 budget for the Angus Business Improvement Area is hereby set at \$44,535.
2. The following tax rates expressed as a percentage are hereby adopted to be applied against the whole of the assessment for real property for the Angus Business Improvement Area purpose to levy \$44,535. in 2026.

<u>TAX CLASS</u>		<u>TAX RATE</u>
Commercial	- occupied	0.063711%
Shopping	- occupied	0.063711%
New Construction Commercial	- occupied	0.063711%

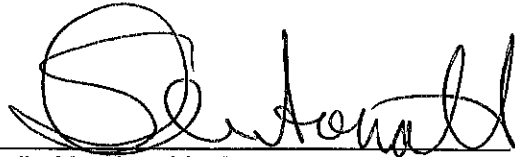
3. The collector shall mail or cause the same to be mailed, not later than 21 days prior to the date the first instalment is due, to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable, the date by which it is to be paid and the penalty charge imposed for late payment.
4. The date(s) for payment of taxes levied under the authority of this By-law shall be as follows:

Due date of First Final Instalment
Three banking days before the last banking day of September

Due date of Second Final Instalment
Three banking days before the last banking day of November

5. That the taxes shall be payable to the Corporation on or before the due date and shall be payable at the Municipal Office (online or in-person), or at any financial institution that accepts payments. Payments shall be deemed to be paid to the Corporation on the date the Corporation receives payment. The resident (or presenter of the bill) will be responsible to pay any applicable service charge to the financial institution accepting the payment. Electronic Fund Transfers (EFT) are available through a Pre-Authorized Payment Plan with the Township and Telephone EFT with various Financial Institutions. In addition, payment can be left after hours at the Municipal Office drop box on the upper or lower levels, side entrance.
6. That the Treasurer of the Corporation shall add to the amount of all taxes due and unpaid and levied under the authority of this By-law, a penalty charge equal to one and one-quarter (1.25%) per cent of such amount on the first day of the calendar month following the due date, and on the first day of each calendar month thereafter in which default continues. After the end of the year in which the taxes are levied and are unpaid, statutory interest of one and one-quarter (1.25%) per cent per month will apply.
7. That the Treasurer and/or designate, are hereby authorized to accept part payment from time to time on account of any such taxes that are due and to give a receipt for such part payment, provided that acceptance of any such part payment shall not affect the collection of any penalty charges imposed and collectable in respect of non-payment of the taxes or any installment thereof, and that such part-payment is applied first against the principal taxes owing.
8. That there be imposed a handling fee of \$40.00 for any returned cheques.
9. This By-law shall come into force and take effect on the date it is finally passed.

READ A FIRST, AND TAKEN AS READ A SECOND AND THIRD TIME AND FINALLY PASSED on this the 15th day of April 2026.



Sandie Macdonald, Mayor



Krista Pascoe,
Manager of Legislative Services/Clerk