THE CORPORATION OF THE TOWNSHIP OF ESSA

BY-LAW 2026 – 09

Being a By-law to provide for the adoption of tax rates 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; and

WHEREAS the Council of the Township of Essa has reviewed the estimates required for all purposes for the year 2026 and has held special meetings for budget discussions on November 18, 2025, December 17, 2025 and January 14, 2026, as advertised to the public, pursuant to section 291 of the *Municipal Act*, S.O. 2001;

WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25, Section 391 as amended, permits the imposition of fees or charges on persons for services provided or done by or on behalf of any other municipality; and

WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25, Section 398(1) (2) as amended, permits that fees or charges constitute a debt of the person to the municipality and that such amount owing can be added to the Tax Roll and collected in same manner as municipal taxes; and

WHEREAS County of Simcoe By-law No. 7172-26 passed on March 24, 2026, established tax rates for County purposes for the year 2026; and

WHEREAS Section 257.12.1(b) of the *Education Act*, R.S.O. 1990, c.E.2 as amended, provides for the Minister of Finance to make regulations prescribing tax rates for school purposes, as established in Ontario Regulations;

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

1. The 2026 levy for Township purposes, levy is hereby set at **$13,940,235.00**

2. The 2026 estimate for Simcoe County purposes, including Simcoe County Waste Management costs, is hereby set at **$12,089,027.00**

3. The 2026 estimate for Education purposes is hereby set at **$8,965,654.00**

4. The tax rates shown on Schedule "A" attached hereto and forming part of this By-Law shall be levied upon and collected from the whole of the assessment for real property, in accordance with the last returned Assessment Roll for the Township of Essa.

5. The taxes on railway rights of way (ROW) for 2026 is due to the Township in accordance with the prescribed rates as established by the Minister of Finance pursuant to section 315 of the *Municipal Act*, S.O. 2001, as amended, and the ROW taxes due shall be based on the assessment roll and the tax rates for the year.

6. 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.

7. 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

8. That the taxes shall be payable to the Corporation on or before the due date and shall be payable at the Municipal Office, or at the Banks of Nova Scotia in Angus and Alliston, or at the Royal Bank of Canada in Cookstown, or at the Toronto-Dominion Bank in Alliston. Payments made at the above Bank branches shall be deemed to be paid to the Corporation on the date the Township receives the 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 lower level, side entrance.

9. 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.

10. 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.

11. That there be imposed a handling fee of **$40.00** for any returned cheques.

12. 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

Schedule A

The Corporation of the Township of Essa By-law 2026-09 2026 Final Tax Rates					
Property Class	**Tax Class**	**Township Levy Tax Rate**	**County Levy Tax rate**	**Education Tax Rate**	**Total Tax Rate**
Residential	RT	0.00370424	0.00321233	0.00153000	**0.00844657**
Multi-Residential	MT	0.00370424	0.00321233	0.00153000	**0.00844657**
Commercial - Occupied	CT/ST	0.00452769	0.00392643	0.00880000	**0.01725412**
Commercial - Vacant/Excess Land	CU/CX	0.00452769	0.00392643	0.00880000	**0.01725412**
Commercial - Small Scale Farming	C0/C7	0.00113192	0.00098161	0.00220000	**0.00431353**
Industrial - Occupied	IT/LT	0.00441731	0.00383070	0.00880000	**0.01704801**
Industrial - Vacant/Excess Land	IU/IX	0.00441731	0.00383070	0.00880000	**0.01704801**
Pipeline	PT	0.00480292	0.00416511	0.00880000	**0.01776803**
Farmland	FT	0.00092606	0.00080308	0.00038250	**0.00211164**
Managed Forest	TT	0.00092606	0.00080308	0.00038250	**0.00211164**
Aggregate Extraction	VT	0.00407466	0.00353356	0.00511000	**0.01271822**
Payment-in-Lieu: Residential - Full	RF	0.00370424	0.00321233	0.00153000	**0.00844657**
Payment-in-Lieu: Residential - General	RG	0.00370424	0.00321233	0.00000000	**0.00691657**
Payment-in-Lieu: Commercial - Full	CF	0.00452769	0.00392643	0.00980000	**0.01825412**
Payment-in-Lieu: Commercial - General	CG	0.00452769	0.00392643	0.00000000	**0.00845412**
Payment-in-Lieu: Industrial - Full	IH	0.00441731	0.00383070	0.01250000	**0.02074801**
Payment-in-Lieu: Industrial - Vacant/Excess Land	IK	0.00441731	0.00383070	0.01250000	**0.02074801**
Payment-in-Lieu: Industrial - General	IG	0.00441731	0.00383070	0.00000000	**0.00824801**