



BY-LAW NO. 2026-14

DATE: March 18, 2026


MOVED BY: Councillor Ryman

SECONDED BY: Councillor Hamer

THAT By-law No. 2026-14

Being a By-law to Strike the Tax Rates for the Year 2026

be introduced and read a **FIRST** and **SECOND** time.

Carried 
Signature


Defeated _____
Signature

MOVED BY: Councillor Ryman

SECONDED BY: Councillor Hamer

THAT By-law No. 2026-14 be read a **THIRD** time, **PASSED, SIGNED** and

SEALED this 18th day of March, 2026

Carried 
Signature

Defeated _____
Signature

<u>DIVISION LIST</u>	<u>FOR</u>	<u>AGAINST</u>
First and Second Reading		
Councillor Blower	_____	_____
Councillor Constable	_____	_____
Councillor Hamer	_____	_____
Councillor Ryman	_____	_____
Mayor Robinson	_____	_____
Third Reading		
Councillor Blower	_____	_____
Councillor Constable	_____	_____
Councillor Hamer	_____	_____
Councillor Ryman	_____	_____
Mayor Robinson	_____	_____

THE CORPORATION OF THE MUNICIPALITY OF McDOUGALL

BY-LAW NO. 2026-14

Being a By-law to Strike the Tax Rates for the Year 2026

WHEREAS Section 312 of The Municipal Act, 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 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 subject to appeals at present before the District Court and the Ontario Municipal Board;

AND WHEREAS "Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Aggregate Extraction Assessment", "Farm Assessment", and "Managed Forest Assessment" as defined in the Assessment Act, as amended by the Fair Municipal Finance Act, 1997 and further amended by Regulations thereto have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios on the aforementioned property for the 2026 taxation year have been set out in By-law 2026-13 of the Municipality of McDougall;

AND WHEREAS Section 312 of the said Act requires tax rates to be established in the same proportion to tax ratios;


NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF McDOUGALL ENACTS AS FOLLOWS:

1. THAT there shall be levied and collected upon the assessable lands, buildings and businesses within the Corporation of the Municipality of McDougall, the following municipal tax rates for the year 2026 as shown on Schedule "A" attached to and forming part of this By-law; and
2. THAT there shall be levied and collected upon the assessable lands, buildings and businesses within the Corporation of the Municipality of McDougall the following education tax rates for the year 2026 as shown on Schedule "A" attached to and forming part of this By-law; and
3. THAT every owner of land shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 6th day of July, 2026 but may be paid in two installments on the 20th day of August, 2026 and the 22nd day of October, 2026; or the pre-authorized monthly payment method as set out by the Municipality of McDougall; and
4. THAT a penalty of one and one quarter percent (1 1/4%) of the amount of taxes due and unpaid may be imposed for the non-payment of taxes on the first day of default. Interest charges of one and one quarter percent (1 1/4%) of the amount of taxes due and unpaid will be imposed for the non-payment of taxes on the first day of each calendar month thereafter in which the default continues, under the provisions of Section 345 (3) of the Municipal Act, 2001, as amended; and

5. THAT penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy; and
6. THAT the Treasurer is hereby authorized to mail or cause 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; and
7. THAT the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due; and
8. THAT taxes are payable at the Municipality of McDougall Municipal Office, 5 Barager Boulevard, McDougall, Ontario, P2A 2W9 or through telephone, pre-authorized payment program, or internet banking at the following chartered banks:

Canadian Imperial Bank of Canada; TD-Canada Trust; Royal Bank of Canada; Bank of Montreal; Bank of Nova Scotia and Credit Union Central.

READ a FIRST, SECOND and THIRD time, PASSED, SIGNED and SEALED this
18th day of March, 2026.



Mayor



Clerk

SCHEDULE "A" to By-law No. 2026-14

	Municipal	Education	TOTAL
Residential	0.00705866	0.00153000	0.00858866
Multi-Residential	0.00776453	0.00153000	0.00929453
Commercial Occupied	0.00992464	0.00764924	0.01757388
Commercial Excess Land	0.00694725	0.00764924	0.01459649
Commercial Vacant Land	0.00694725	0.00764924	0.01459649
Industrial Occupied	0.01837940	0.00880000	0.02717940
Industrial Excess Land	0.01194661	0.00880000	0.02074661
Industrial Vacant Land	0.01194661	0.00880000	0.02074661
Aggregate Extraction	0.01495543	0.00511000	0.02006543
Pipelines	0.00776453	0.00000000	0.00776453
Farm	0.00176467	0.00038250	0.00214717
Managed Forests	0.00176467	0.00038250	0.00214717