

## **By-law Number 26-27**

### **The Corporation of the Township of Clearview**

#### **Being a By-law to set the tax rates and levy taxes for the year 2026**

(Tax Rate By-law)

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**Whereas** the Municipal Act, 2001, S.O. 2001, c. 25, as amended, Section 290, provides that a Local Municipality shall in each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the Municipality;

**And Whereas** the Municipal Act, 2001, Section 307, provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions, and shall be deemed to have been imposed and be due on the dates as specified in the By-Law;

**And Whereas** the Municipal Act, 2001, Section 309, provides for the establishment of tax ratios for every municipality and that the Council of the upper-tier municipality shall pass such by-law;

**And Whereas** the Municipal Act, 2001, provides that an upper-tier municipality shall prepare and adopt estimates for all sums required during the year for the purposes of the upper-tier municipality, and Section 311 provides that they shall pass a by-law directing each lower-tier municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

**And Whereas** the Municipal Act, R.S.O., 2001, Section 312 provides that for raising the general local municipal levy, a local municipality shall, 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 County of Simcoe, in accordance with the relevant sections of the Municipal Act, passed the necessary By-Laws which established:

- a) The Tax Ratios to be used by all Municipalities within the County for 2026 and these are as follows:

<b>Property Class</b>	<b>Tax Ratio</b>
Residential/Farm	1.000000
Farmland Awaiting Development I	0.750000
Farmland Awaiting Development II	1.000000
Multi-Residential	1.000000
New Multi-Residential	1.000000
Commercial	1.222300
Industrial	1.192500
Industrial 7	1.192500
Pipelines	1.296600
Farmlands	0.250000
Managed Forests	0.250000

- b) The Tax Rates to be used by the lower tier municipalities to establish the amount of taxes to be raised for the County Levy, and the Education Levy, are as shown on Schedule "A".
- c) Optional Tools for the purposes of administering limits (capping) for the Commercial, Industrial and Multi-Residential property classes as well as limits for eligible new construction within these same classes.

**And Whereas** the Corporation of the Township of Clearview established that the estimated sum required for Municipal purposes for the year 2026 to be raised through taxation at \$24,750,846.

**Now Therefore** Council of the Corporation of the Township of Clearview hereby enacts as follows:

1. That this By-Law may be known and cited for all purposes as the "Township of Clearview 2026 Tax Rate By-Law No. 26-27".
2. That the 2026 Municipal Budget was deemed adopted on February 7, 2026.
3. That for the year 2026, the Corporation of the Township of Clearview shall:
  - a. levy upon the capped property classes, the rates of taxation per current value assessment for specific purposes as set out in Schedule "A" to this By-Law.
  - b. levy upon the uncapped property classes, the rates of taxation per current value assessment for specific purposes as set out in Schedule "A" to this By-Law, which is subject to capping adjustments.

4. The levy provided for in Schedule "A" attached to this By-Law shall be reduced by the amount of the interim levy for 2026. Schedule "A" forms a part of this By-Law.
5. For payments-in-lieu of taxes due to the Corporation of the Township of Clearview, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2026.
6. The Tax Collector is hereby instructed to mail, or cause to be mailed, the Notice of Taxes Due, to the address of the residence or place of business of the person to whom such a notice is required to be given, as it appears in the last revised Assessment Roll for the Township of Clearview.
7. A penalty shall be imposed for non-payment of taxes on the due date, at the rate of 15% per annum or 1.25% of the amount due on the first day of each succeeding calendar month in which default continues.
8. Under Section 345(1) of the Municipal Act, 2001, the Municipality may pass a bylaw imposing late payment charges, which includes penalties and interest. There is no provision in the Act for waiving or reducing these charges. Council may waive the section of the bylaw to impose interest and penalties for a period of time on all rate payers, but not waive interest and penalties on an individual property basis.
9. Nothing herein done shall prevent the Tax Collector from proceeding at any time with the collection of any rate, tax or assessment or any part thereof in accordance with the provision of the Statutes and By-Laws governing the collection of taxes.
10. That a levy for any or all special charges or amounts collectable pursuant to any statute or by-law and chargeable to any or all real property or persons to be raised in the same manner and at the same time as all other levies, rates, charges and/or collections.
11. For the railway rights of way, taxes due in accordance with the Municipal Act, 2001, Section 315, and any related regulations that the amount due shall be based on the assessment roll and the tax rates for 2026.
12. That the final taxes less any interim taxes for the uncapped class be due and payable in two approximately equal installments on or before July 29<sup>th</sup>, 2026 and on or before September 29<sup>th</sup>, 2026.
13. That the final taxes less any interim taxes for the capped classes be due and payable in two approximately equal installments on or before July 29<sup>th</sup>, 2026 and on or before September 29<sup>th</sup>, 2026.

14. That the Treasurer be authorized to accept:
  - a. part payment from time to time on account of any taxes due and to give a receipt for such part payment provided that acceptance of any such payment does not affect the collection of penalty or interest;
  - b. monthly payments under the pre-authorized payment plan on the first banking day of each month January to October inclusive unless the final billed amount dictates an adjustment prior to October and no penalty will apply.
15. Should any section, subsection, clause, paragraph or provision of this By-Law be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the By-Law as a whole or any part thereof, other than the provision so declared to be invalid.
16. That the total 2026 Creemore BIA levy be set at \$25,000 and be levied on non-residential properties located within the boundaries of the Creemore Business Improvement Area. The minimum amount to be levied on individual non-residential properties is set at \$250.00 and the maximum amount is set at \$2,500.00.
17. That Schedule "B" forms part of this By-law.
18. That this By-Law shall come into force and take effect on or from the final passing thereof for the current year 2026.

**By-law Number 26-27 read a first, second and third time and finally passed this 11<sup>th</sup> day of May, 2026.**

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Douglas Measures, Mayor

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Sasha Helmkey, Director of Legislative Services/Clerk

## Schedule "A"

### Tax Rates

#### 1. County Tax Rates

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The following tax rates for County purposes are to be levied against assessment in their respective classes:

Property Class	County Tax Rate
Residential	0.00321233
Farmland I	0.00080308
Farmland II	0.00240925
Landfill	0.00321233
Multi Residential	0.00321233
New Multi Residential	0.00321233
Commercial Occupied	0.00392643
Commercial Excess Vacant	0.00392643
New Constr Comm O	0.00392643
New Constr Comm E V	0.00392643
Industrial Occupied	0.00383070
Industrial Excess Vacant	0.00383070
Industrial 7 (I7 & IO)	0.00098161
Aggregate Extraction VT	0.00353356
New Constr Ind O	0.00383070
New Constr Ind E V	0.00383070
Pipeline	0.00416511
Farmland	0.00080308
Managed Forest	0.00080308

## 2. Education Tax Rate

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The following tax rates for Education purposes are to be levied against assessments in their respective classes:

<b>Property Class</b>	<b>Education Tax Rate</b>
Residential	0.00153000
Farmland I	0.00114750
Farmland II	0.00114750
Landfill	0.00980000
Multi Residential	0.00153000
New Multi Residential	0.00153000
Commercial Occupied	0.00880000
Commercial Excess Vacant	0.00880000
New Constr Comm O	0.00880000
New Constr Comm E V	0.00880000
Industrial Occupied	0.00880000
Industrial Excess Vacant	0.00880000
Industrial I7	0.00220000
Aggregate Extraction VT	0.00511000
New Constr Ind O	0.00880000
New Constr Ind E V	0.00880000
Pipeline	0.00880000
Farmland	0.00038250
Managed Forest	0.00038250

### 3. Municipal Tax Rates

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The following tax rates for Clearview Township purposes of \$24,850,846 are to be levied against assessments in their respective classes:

<b>Property Class</b>	<b>Township</b>
Residential	0.00842175
Farmland I	0.00210544
Farmland II	0.00631631
Landfill	0.00842175
Multi Residential	0.00842175
New Multi Residential	0.007842175
Commercial Occupied	0.01029391
Commercial Excess Vacant	0.01029391
New Constr Comm O	0.01029391
New Constr Comm E V	0.01029391
Industrial Occupied	0.01004294
Industrial Excess Vacant	0.01004294
Industrial 7 (I7 & I0)	0.00251074
Aggregate Extraction VT	0.00926393
New Constr Ind O	0.01004294
New Constr Ind E V	0.01004294
Pipeline	0.01091964
Farmland	0.00210544
Managed Forest	0.00210544

**Schedule "B"**

**2026 Tax Rate Summary**  
(For information purposes only)

<b>Property Type</b>	<b>Township</b>	<b>County</b>	<b>Education</b>	<b>Total</b>
Residential	0.00842175	0.00321233	0.00153000	<b>0.01316408</b>
Landfill	0.00842175	0.00321233	0.00980000	<b>0.02143408</b>
Multi-residential	0.00842175	0.00321233	0.00153000	<b>0.01316408</b>
New Multi-residential	0.00842175	0.00321233	0.00153000	<b>0.01316408</b>
Commercial - occupied	0.01029391	0.00392643	0.00880000	<b>0.02302034</b>
Commercial - excess vacant	0.01029391	0.00392643	0.00880000	<b>0.02302034</b>
Commercial - new const (occupied)	0.01029391	0.00392643	0.00880000	<b>0.02302034</b>
Industrial - occupied	0.01004294	0.00383070	0.00880000	<b>0.02267364</b>
Industrial - excess vacant	0.01004294	0.00383070	0.00880000	<b>0.02267364</b>
Small Scale on Farm (I7)	0.00251074	0.00098161	0.00220000	<b>0.00569235</b>
Aggregate Extraction	0.00926393	0.00353356	0.00511000	<b>0.01790749</b>
Industrial - new const (occupied)	0.01004294	0.00383070	0.00880000	<b>0.02267364</b>
Pipeline	0.01091964	0.00416511	0.00880000	<b>0.02388475</b>
Farmland	0.00210544	0.00080308	0.00038250	<b>0.00329102</b>
Managed Forest	0.00210544	0.00080308	0.00038250	<b>0.00329102</b>

**2026 Tax Rate Summary, for informational purposes only.**