

**THE CORPORATION OF THE TOWNSHIP OF EAR FALLS**

**BY-LAW NO. 2708-26**

**A By-Law to Levy and Collect  
Property Taxes for the Year 2026**

**WHEREAS** the Council of the Corporation of the Township of Ear Falls has prepared and adopted estimates of all sums required during the year for the purposes of the Municipality pursuant to Section 290 of the *Municipal Act, 2001, S.O. 2001 c.25*, as amended (hereinafter referred to as the "*Municipal Act*"); 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, R.S.O. 1990, c. A31*, as amended (hereinafter referred to as the "*Assessment Act*"); and

**WHEREAS** Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the *Assessment Act*; and

**WHEREAS** the Municipality is required to establish tax ratios pursuant to Section 308 of the *Municipal Act* for each prescribed Property Class; and

**WHEREAS** the Municipality is not required to establish tax rate reductions pursuant to Section 313 (1.3) of the *Municipal Act* and O. Reg. 580/17 (as amended by O. Reg. 352/20, s. 2) for each prescribed Property Subclass; and

**WHEREAS** Section 312 of the *Municipal Act* provides for the establishment of tax rates to be levied for local municipal purposes; and

**WHEREAS** the taxes for school purposes shall be levied, collected and administered by the Municipality in accordance with the *Education Act, R.S.O. 1990, c.E.2*, O. Reg. 400/98 made and most recently revised under that Act; and

**WHEREAS** Part X of the *Municipal Act* provides for the issuance of tax bills and the collection and administration of tax amounts;

**NOW THEREFORE**, the Council of The Corporation of the Township of Ear Falls **HEREBY ENACTS AS FOLLOWS:**

**TAX RATIOS**

1. **THAT** for the taxation year 2026, the tax ratio for property in:
  - a) the residential class is 1.000000;
  - b) the multi-residential class is 1.376107;
  - c) the commercial class is 1.980000;
  - d) the industrial broad class is 2.627849;
  - e) the residual industrial class is 2.486447;
  - f) the large industrial class is 2.634351;
  - g) the pipeline class is 2.221351;
  - h) the aggregate extraction class is 2.023238.

**SUBCLASS DISCOUNTS**

2. **THAT** for the taxation year 2026 the subclasses prescribed under paragraphs 2 and 3 of Subsection 8(1) of the *Assessment Act* shall not be reduced.

**LEVY AMOUNT**

3. **THAT** for the taxation year 2026 the Municipality shall levy on ratable property the Tax Rates set out in Schedule "A" attached hereto and forming part of this By-Law in accordance with the following:
  - a) General Municipal Tax Rates shall be levied on all property ratable for municipal purposes, and
  - b) Education Tax Rates shall be levied on all property ratable for school purposes.
4. **THAT** the final tax levy to be billed under this By-Law shall be reduced by the amount raised by the interim tax levy.

**TAX BILL AND DUE DATES**

5. **THAT** the final tax levy to be billed and imposed under this by-law shall be paid in two installments due on the following dates:
  - a) 50% thereof on the 31<sup>st</sup> day of August, 2026; and
  - b) The remainder thereof on the 30<sup>th</sup> day of October, 2026.
6. **THAT** the Treasurer may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this By-Law, a notice specifying the amount of taxes payable and the dates on which installments are due.
7. **THAT** the notice to be mailed under this By-Law shall contain the particulars provided for in this By-Law and the information required to be entered on the tax bill under Section 343 of the *Municipal Act*.
8. **THAT** all taxes levied under this By-Law shall be payable to the Corporation of the Township of Ear Falls in accordance with the provisions of this By-Law.

**PENALTY AND INTEREST**

9. **THAT** there shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default on the installment dates set out above in accordance with Section 345(2) of the *Municipal Act, 2001*. The penalty shall be one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due dates referred to above.
10. **THAT** there shall be levied an interest charge pursuant to Section 345(3) of the *Municipal Act* of one and one-quarter percent (1.25%) calculated on the first day of the next calendar month after default or non-payment of each installment levied pursuant to this By-Law and a further one and one-quarter percent (1.25%) shall be levied on the unpaid installment on the first day of each calendar month thereafter for so long as the installment remains unpaid.

**COLLECTION**

11. **THAT** the Treasurer shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under this


By-Law in respect of non-payment or late payment of any taxes or any installment of taxes.

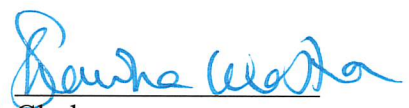
12. **THAT** nothing in this By-Law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
13. **THAT** the Treasurer is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein;

**ENACTMENT**

14. **THAT** this By-Law shall come into force and take effect upon the final passing hereof.

**PASSED** this 17<sup>th</sup> day of June, 2026.

  
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Mayor

  
\_\_\_\_\_  
Clerk

**Schedule "A"**

<b>2025 to 2026 TOTAL TAX IMPACT SUMMARY</b>				
<b>(Municipal Only)</b>				
	<b>2025 Total Taxes (Municipal)</b>	<b>2026 Total Taxes (Municipal)</b>	<b>Tax Change \$</b>	<b>Tax Change %</b>
<b>Taxable</b>				
Residential	\$1,354,816	\$1,375,207	\$20,391	1.51%
Multi-Residential	\$47,777	\$48,496	\$719	1.50%
Commercial	\$271,113	\$275,194	\$4,081	1.51%
Industrial	\$10,107	\$10,260	\$153	1.51%
Large Industrial	\$232,995	\$236,391	\$3,396	1.46%
Pipeline	\$158,829	\$161,220	\$2,391	1.51%
<b>Taxable Sub-Total</b>	<b>\$2,075,637</b>	<b>\$2,106,768</b>	<b>\$31,131</b>	<b>1.50%</b>
<b>Payments in Lieu</b>				
Residential PIL	\$17,726	\$17,992	\$266	1.50%
Commercial PIL	\$86,448	\$87,748	\$1,300	1.50%
Aggregate Extraction PIL	\$773	\$785	\$12	1.55%
<b>PIL Sub-Total</b>	<b>\$104,947</b>	<b>\$106,525</b>	<b>\$1,578</b>	<b>1.50%</b>
<b>Total</b>	<b>\$2,180,584</b>	<b>\$2,213,293</b>	<b>\$32,709</b>	<b>1.50%</b>
NOTE: Figures are rounded to the nearest dollar.				

Schedule "A"

TOWNSHIP OF EAR FALLS  
2026 FINAL TAX RATES

		TAX CLASS	Municipal Rate	School Rate	Total Rate
RT	R-RESIDENTIAL AND FARM	T-TAXABLE AT THE FULL RATE	RT 0.02379584	0.00153000	0.02532584
RP	R-RESIDENTIAL AND FARM	P-PAYMENT-IN-LIEU TAX FULL (TENANT OF PROV.)	RP 0.02379584	0.00153000	0.02532584
RG	R-RESIDENTIAL AND FARM	G-PAYMENT-IN-LIEU GENERAL ONLY	RG 0.02379584	0.00000000	0.02379584
MT	M-MULTI-RESIDENTIAL	T-TAXABLE AT THE FULL RATE	MT 0.03274562	0.00153000	0.03427562
CT	C-COMMERCIAL	T-TAXABLE AT THE FULL RATE	CT 0.04711576	0.00880000	0.05591576
CX	C-COMMERCIAL	X-TAXABLE AT VACANT LAND	CX 0.04711576	0.00880000	0.05591576
CH	C-COMMERCIAL	H-TAXABLE AT FULL RATE (SHARED PIL)	CH 0.04711576	0.00980000	0.05691576
CF	C-COMMERCIAL	F-PAYMENT-IN-LIEU TAX FULL	CF 0.04711576	0.00980000	0.05691576
CG	C-COMMERCIAL	G-PAYMENT-IN-LIEU GENERAL ONLY	CG 0.04711576	0.00000000	0.04711576
CP	C-COMMERCIAL	P-PAYMENT-IN-LIEU TAX FULL (TENANT OF PROV.)	CP 0.04711576	0.00880000	0.05591576
LT	L-LARGE INDUSTRIAL	T-TAXABLE AT THE FULL RATE	LT 0.06268659	0.00880000	0.07148659
LU	L-LARGE INDUSTRIAL	U-TAXABLE AT EXCESS LAND	LU 0.06268659	0.00880000	0.07148659
IX	I-INDUSTRIAL	X-TAXABLE AT VACANT LAND	IX 0.05916709	0.00880000	0.06796709
PT	P-PIPELINE	T-TAXABLE AT THE FULL RATE	PT 0.05285891	0.00880000	0.06165891
VP	V-AGGREGATE EXTRACT	P-PAYMENT-IN-LIEU TAX FULL (TENANT OF PROV.)	VP 0.04814465	0.00511000	0.05325465

**Proportions for Allocations of School Board**

Support	2026
English Public School %	66.680%
English Separate School %	33.320%
French Public School %	0.000%
French Separate School %	0.000%