

THE CORPORATION OF THE MUNICIPALITY OF HURON SHORES

BY-LAW #26-12

BEING A BY-LAW TO ESTABLISH TAX RATIOS AND TAX RATES TO LEVY RESIDENTIAL, COMMERCIAL, INDUSTRIAL, MULTI-RESIDENTIAL, PIPE LINE, FARM AND MANAGED FORESTS PROPERTY TAXES FOR THE YEAR 2026

WHEREAS it is necessary for the Council of the Corporation of the Municipality of Huron Shores, pursuant to the Municipal Act, 2001, S.O. 2001, c. 25) to establish tax rates and ratios for 2026;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, c. A.31, as amended and Regulations thereto;

AND WHEREAS it is necessary for the Council of The Corporation of the Municipality of Huron Shores, pursuant to the Municipal Act, 2001, to levy on the whole rateable property for the residential, multi-residential, new multi-residential, commercial, industrial, pipe line, farm and managed forest classes according to the last revised assessment roll for The Corporation of the Municipality of Huron Shores the sums set forth for various purposes in 'Schedule A' attached hereto for the current year;

AND WHEREAS an interim levy was made before the adoption of the estimates for the current year;

AND WHEREAS the 2026 levy for municipal purposes is \$4,872,767;

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of Huron Shores to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the "Province") pursuant to Section 257.12.1(1) of the Education Act, R.S.O. 1990, c. E.2, as amended (hereinafter referred to as the "Education Act") and the regulations passed under the Education Act;

NOW THEREFORE, the Council of the Corporation of the Municipality of Huron Shores ENACTS AS FOLLOWS:

1. For the taxation year 2026, the tax ratios for property in the Municipality of Huron Shores are as follows:

a) the residential/farm class is	1.000000
b) the multi-residential class is	0.850000
c) the commercial occupied class is	1.100000
d) the commercial excess land class is	0.847000
e) the commercial vacant land class is	0.847000
f) the industrial occupied class is	1.240800
g) the industrial excess land class is	1.000705
h) the industrial vacant land class is	1.000705
i) the aggregate extraction class is	1.009647
j) the landfills class is	0.600000
k) the pipelines class is	0.700000
l) the farmlands class is	0.250000
m) the managed forests class is	0.250000

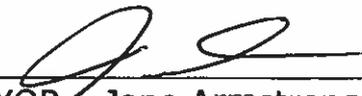
2. For the taxation year 2026, the tax rates for property in the Municipality of Huron Shores are as follows:

Class	Municipal Rate	Education Rate	Total Rate
Residential/Farm	0.01923854	0.0015300	0.02076854
Multi/Residential	0.01635276	0.0015300	0.01788276
Commercial Occupied	0.02116239	0.0088000	0.02996239
Commercial Excess Land	0.01629504	0.0088000	0.02509504
Commercial Vacant Land	0.01629504	0.0088000	0.02509504
Large Industrial	0.02387118	0.0088000	0.03267118
Industrial Occupied	0.02387118	0.0088000	0.03267118
Industrial Excess Land	0.01925210	0.0088000	0.02805210
Industrial Vacant Land	0.01925210	0.0088000	0.02805210
Aggregate Extraction	0.01942413	0.0051100	0.02453413
Landfills	0.01154312	0.0088000	0.02034312
Pipelines	0.01346698	0.0088000	0.02226698
Farmlands	0.00480964	0.0003825	0.00519214
Managed Forest	0.00480964	0.0003825	0.00519214
Railway	75.66 / acre	42.49 / acre	118.15 / acre

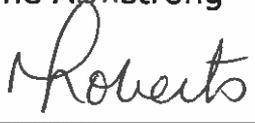
3. That the municipality shall use the Tax Collection Policy, being Policy No. F-02, for the reporting, billing, and collection of property taxes within the municipality.
4. Taxes from Supplementary Assessments added to the roll after it has been returned and certified shall be pro-rated for the remainder of the current year effective on the date of such additions.
5. The due date for Supplementary Taxes shall be at least 21 days after the date of issue.
6. Real property taxes, rated, levied and imposed pursuant to the provisions of this by-law shall become due and payable in two installments, namely, on the fourth Friday of September 2026 and the fourth Friday of November, 2026.
7. The Treasurer of the Corporation of the Municipality of Huron Shores is hereby authorized and directed to mail or cause to be mailed to the address of the residence or place of business of each person taxed, a notice specifying the amount of taxes payable by such person, pursuant to the provisions of this by-law.
8. That the taxes shall be payable, however provided they are paid on or before the due date as specified herein, to The Corporation of the Municipality of Huron Shores in the following:
 - a) Municipal Office located at 7 Bridge Street, Iron Bridge, Ontario.
 - b) That the processing of Finance Department items from the drop box located outside the Municipal Office at the main entrance are completed the following business day.
 - c) By mail or courier to 7 Bridge Street, PO Box 460, Iron Bridge, ON, P0R 1H0.
 - d) Any Chartered Bank of Canada to the credit of The Corporation of the Municipality of Huron Shores.
 - e) In accordance with the Municipality's pre-authorized payment plans administered by the Finance Department upon completion of the application process.
 - f) Telephone banking or online electronic fund transfer or payment options as made available through chartered banks, charges may apply as per the banking institution.

9. The levy provided for in this By-law shall be reduced by the amount of the interim levy.
10. The Treasurer is hereby authorized to accept part payment from time to time on accounts of any taxes due or to become due and to give a receipt for such payment, provided that the acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of any taxes or any installment thereof.
11. An additional charge of one and one-quarter percent (1.25%) shall be added on the first day of each calendar month to any instalment of taxes that remains unpaid after the dates specified in subsection (6), for as long as the default continues.
12. The 2026 Municipal Budget be adopted as set out in **Schedule 'A'**, attached hereto and forming part of this by-law.
13. If any section or portion of this 2026 Final Tax Rate By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Municipality that all remaining sections and portions of this By-law and of Schedule "A" continue in force and effect.

Passed in open Council this 11th day of February, 2026.



MAYOR - Jane Armstrong



CAO/CLERK - Natasha Roberts