

THE CORPORATION OF THE MUNICIPALITY OF EAST FERRIS

BY-LAW NO. 2026-20

**BEING A BY-LAW TO ADOPT THE ESTIMATE OF ALL SUMS
REQUIRED DURING THE YEAR AND TO PROVIDE FOR THE
ADOPTION OF TAX RATES FOR 2026.**

WHEREAS the Council of the Municipality of East Ferris has, in accordance with Section 290(1) of the Municipal Act S.O. 2001, c. 25 as amended, considered the estimates of the Municipality;

AND WHEREAS Section 312(2) of the Municipal Act, S.O. 2001, c. 25, as amended, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a By-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Section 307 and 308 of the said Act require tax rates to be established in the same proportion as the tax ratios;

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 the appeals at present before the District Court and the Ontario Municipal Board;

AND WHEREAS Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Aggregate Extraction Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment as defined in the Assessment Act, R.S.O. 1990 Chapter 31, 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 Number 2026-03 of the Corporation of the Municipality of East Ferris:

AND WHEREAS the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the Municipal Act and the manner set out therein:

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of East Ferris, 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. E2, as amended (hereinafter referred to as the Education Act) and the Regulations passed under the Education Act;

AND WHEREAS the notice of public budget meetings was published on the Municipal Website, in accordance with Section 270(1) of the Municipal Act, and By-law No. 2219, being a By-law to establish a Public Notice Policy;

NOW THEREFORE the Council of the Corporation of the Municipality of East Ferris enacts as follows:

1. That the estimates for general purposes be adopted in the amount of \$10,325,219 and the following amount be levied therefore in the manner as set out hereinafter;

General Municipal Purposes	\$7,689,584
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2. For the year 2026, the Corporation of the Municipality of East Ferris shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Aggregate Extraction Assessment, Pipeline Assessment,

Farmland Assessment and Managed Forests Assessment the rates of taxation per current value assessment as follows:

CLASS	MUNICIPAL RATE	EDUCATION RATE	TOTAL RATE
Residential/Multi Residential	0.01050436	0.00153000	0.01203436
Commercial Occupied	0.01050436	0.00880000	0.01930436
Commercial Vacant/Excess Land	0.00735305	0.00880000	0.01615305
Industrial Occupied	0.01050436	0.00880000	0.01930436
Industrial Vacant/Excess Land	0.00682783	0.00880000	0.01562783
Aggregate Extraction	0.01050436	0.00511000	0.01561436
Pipeline	0.01596243	0.00880000	0.02476243
Farmland	0.00262609	0.00038250	0.00300859
Managed Forest	0.00262609	0.00038250	0.00300859

3. The levy provided for in this By-law shall be reduced by the amount of the interim levy for 2026.
4. For payments-in-lieu of taxes due to the Corporation of the Municipality of East Ferris, the actual amount due shall be based on the assessment roll and the tax rates for the year 2026.
5. For the railway rights of way, taxes due to the Corporation of the Municipality of East Ferris, the actual amount due shall be based on the assessment roll and the tax rates for the year 2026.
6. The taxes shall become due and payable on the 30th day of June 2026 but may be paid in two installments:

On or before June 30th, 2026..... 1/2 of the tax balance
 On or before July 31st, 2026..... the remainder.
7. The Treasurer, no later than 21 days prior to the date that the first installment is due, shall mail or cause to be mailed to the address of the residence or place of business of every person indicated on the last revised assessment roll, a notice setting out the tax payments required to be made pursuant to this by-law and the respective dates by which they are to be paid to avoid penalty, and particulars of the penalties imposed for any late payment.
8. Taxes shall be payable to the Corporation of the Municipality of East Ferris and shall be paid to the Treasurer at the Municipal office or by mail addressed to the Municipal office.
9. The Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due.
10. Where the tenant of lands owned by the Crown or in which the Crown has an interest is liable for payment of taxes and where any such tenant has been employed either within or outside the municipality by the same employer for not

less than 30 days, such employer shall pay over to the Treasurer on demand, out of wages, salary or other remuneration due to such employee, the amount payable for taxes under this By-law and such payment shall relieve the employer from any liability to the employee for the amount so paid.

11. This By-law shall come into force and effect upon the date of final passing thereof.

READ A FIRST AND SECOND TIME this 14th day of April, 2026.

READ A THIRD TIME AND FINALLY PASSED this 14th day of April, 2026.

Mayor
Rick Champagne

Clerk
Kim Rose