

THE CORPORATION OF THE TOWNSHIP OF NORTH STORMONT

BY-LAW NO. 16-2026

Taxes - Tax Rate By-Law

BEING a By-law to levy and adopt the 2026 tax rates.

WHEREAS the *Municipal Act, 2001*, c. 25 s. 5 (1) provides that the powers of a municipal corporation are to be exercised by its Council;

AND WHEREAS the *Municipal Act, 2001*, c. 25 s. 5 (3) provides that the powers of every council are to be exercised by By-law;

AND WHEREAS the *Municipal Act 2001*, c.25, s. 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*. c. 25 s. 312, provides that a local municipality shall, each year, pass a By-law levying a separate tax rate on the assessment in each property class in the local municipality rateable for local municipal purposes;

AND WHEREAS the *Municipal Act*, c.25, s. 312, provides that a local municipality may pass By-laws for purposes of raising a special local municipal levy including any adjustments made under the *Assessment Act*;

AND WHEREAS the *Municipal Act*, c.25, s. 342 authorizes municipalities to pass By-laws requiring payment of charges including taxes, and rates payable as taxes in bulk or installments;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry have adopted the transitional ratios for county and municipal purposes and the County tax rate through their By-law No.'s 5519 and 5520;

AND WHEREAS the Province has set the Education Rates as per Ontario Regulations;

AND WHEREAS the 2026 North Stormont budget was approved on January 27, 2026, requiring the amount of \$4,181,637 as the general tax levy;

NOW THEREFORE the Council of the Corporation of the Township of North Stormont hereby enacts as follows:

1. That the following tax rates are hereby adopted to be applied against the whole of the assessment of real property in the class indicated for the Township of North Stormont in Schedule "A" attached to this By-law.
2. That the Treasurer is hereby instructed to bill and collect the tax levies adopted by the United Counties of Stormont, Dundas and Glengarry and the Minister of Finance's 2026 education tax rates.
3. That every owner of land shall be taxed according to the rates as provided for in Section 1 of this By-law and such taxes shall become due and payable in two instalments less the interim levy previously billed: 50% of the final levy rounded upwards shall

become due and payable on the 29th day of July 2026; and the balance of the levy shall become due and payable on the 25th day of September 2026.

4. That there shall be imposed a penalty for non-payment of taxes the first working day after the due date or on any installment, the amount of one and one-quarter percent (1-1/4%) of the amount due and unpaid on the first day of default, and interest of one and one-quarter percent (1-1/4%) shall be added on the first working day of each calendar month thereafter in which default continues.
5. The Treasurer, not later than 21 days prior to the instalment dates named herein, shall mail or cause to be mailed to the address of the residence or place of business of each person, a notice setting out the tax payment required to be made pursuant to this By-law, the date by which it is to be paid to avoid penalty and the particulars of the penalties imposed by this By-law for late payment.
6. That taxes are payable in Canadian currency, by cash, cheque or debit. Payments may be made in person at the municipal office, by mail, telephone/internet banking and at most financial institutions, however a transaction fee may be applicable.
7. Property owners may pay their taxes through pre-authorized payments (PAP) on the due date or over ten (10) months with no interest being applied. Two instances of returned payments shall result in removal from the PAP plan. The appropriate charge will apply in each instance.
8. That any By-law inconsistent with this By-law is hereby repealed.

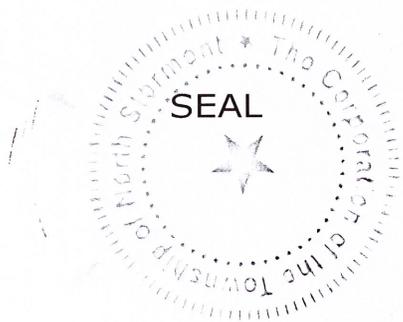
READ A FIRST, SECOND AND THIRD TIME and passed in open Council, signed and sealed this 10th day of March 2026.



François Landry, Mayor



Chad Brownlee, CAO/Clerk



SCHEDULE "A" TO BY-LAW xx-20026
TOWNSHIP OF NORTH STORMONT
2026 TAX RATES

Class Description	Class	2026 Assessment	2025 Municipal Rate	2026 Municipal Rate	2026 Total Municipal Dollars	Municipal Rate % Change	2026 County Rate	2025 Total County Dollars	County % Change	2026 School Board Rate	2026 Total School Dollars	School % Change	Total Rate 2026	Total % Change	Total 2026 Dollars
Residential Taxable: Full	RT	688,540,710	0.00402385	0.00429254	2,955,586.49	6.68%	0.00698886	4,812,115	4.48%	0.00153000	1,053,467.29	0.00%	0.01281140	4.64%	8,821,168.40
Multi-Residential Taxable: Full	MT	4,793,000	0.00402385	0.00429254	20,574.13	6.68%	0.00698886	33,498	4.48%	0.00153000	7,333.29	0.00%	0.01281140	4.64%	61,405.03
Farm Taxable: Full	FT	723,102,192	0.00100596	0.00107313	775,985.73	6.68%	0.00174721	1,263,411	4.48%	0.00038250	276,586.59	0.00%	0.00320284	4.64%	2,315,983.70
Managed Forests Taxable: Full	TT	4,966,200	0.00100596	0.00107313	5,329.40	6.68%	0.00174721	8,677	4.48%	0.00038250	1,899.57	0.00%	0.00320284	4.64%	15,905.97
Commercial, Lower Tier and Education Only	CC		0.00657507	0.00701412	-	0.00%	-	-		0.00880000	-		0.01581412		-
Commercial Taxable: Full	CT	37,682,405	0.00657507	0.00701412	264,308.96	6.68%	0.01141998	430,332	4.48%	0.00880000	331,605.16	0.00%	0.02723410	3.53%	1,026,246.44
Commercial Taxable: Excess Land	CU	668,800	0.00460255	0.00490988	3,283.73	6.68%	0.00799399	5,346	4.48%	0.00880000	5,885.44	0.00%	0.02170387	3.09%	14,515.55
Commercial Taxable: Vacant Land	CX	232,900	0.00460255	0.00490988	1,143.51	6.68%	0.00799399	1,862	4.48%	0.00880000	2,049.52	0.00%	0.02170387	3.09%	5,054.83
Industrial Taxable: Full	IT	10,969,600	0.00830294	0.00885736	97,161.72	6.68%	0.01442104	158,193	4.48%	0.00880000	96,532.48	0.00%	0.03207840	3.80%	351,887.24
Industrial Taxable: Excess Land	IU	21,900	0.00581206	0.00620015	135.78	6.68%	0.01009472	221	4.48%	0.00880000	192.72	0.00%	0.02509487	3.38%	549.58
Industrial Taxable: Vacant Land	IX	576,000	0.00581206	0.00620015	3,571.29	6.68%	0.01009472	5,815	4.48%	0.00880000	5,068.80	0.00%	0.02509487	3.38%	14,454.65
Industrial Taxable: Full, Shared Payment in Lieu	IH	17,100	0.00830294	0.00885736	151.46	6.68%	0.01442104	247	4.48%	0.01250000	213.75	42.05%	0.03577840	15.77%	611.81
Landfill Taxable: Full	HT	298,900	0.00581206	0.00620015	1,853.23	6.68%	0.01009472	3,017	4.48%	0.00880000	2,630.32	0.00%	0.02509487	3.38%	7,500.86
Pipeline Taxable: Full	PT	2,625,000	0.00550408	0.00587162	15,412.99	6.68%	0.00955982	25,095	4.48%	0.00880000	23,100.00	0.00%	0.02423144	3.32%	63,607.52
Aggregate Extraction	VT	3,486,400	0.00675616	0.00720729	25,127.51	0.00%	0.01173449	40,911		0.00511000	17,815.50		0.02405178	0.00%	83,854.14
Taxation Total		1,477,981,107			4,169,626			6,788,739							12,782,746
Commercial Payment in Lieu: Full	CF	583,000	0.00657507	0.00701412	4,089.23	6.68%	0.01141998	6,658	4.48%	0.01250000	7,287.50	0.00%	0.03093410	3.10%	18,034.58
Commercial Payment in Lieu: General	CG	356,700	0.00657507	0.00701412	2,501.94	6.68%	0.01141998	4,074	4.48%	0.00000000	-		0.01843410	5.31%	6,575.44
Commercial Payment in Lieu: General, Vacant Land	CZ	165,700	0.00460255	0.00490988	813.57	6.68%	0.00799399	1,325	4.48%	0.00000000	-		0.01290387	5.31%	2,138.17
Residential Payment in Lieu: General	RG	1,073,100	0.00402385	0.00429254	4,606.32	6.68%	0.00698886	7,500	4.48%	0.00000000	-		0.01128140	5.31%	12,106.07
Residential Taxable: Education Only	RD	144,900	-	0.00000000	-		-	-		0.00153000	221.70		-		-
Exempt	E	37,731,602	-	0.00000000	-		-	-		-	-		-		-
PIL & Exempt Total		40,055,002			12,011			19,556							38,854
GRAND TOTAL		1,518,036,109			\$ 4,181,637			\$ 6,808,295			\$ 1,831,890				\$ 12,821,600
					32.61%			53.10%			14.29%				