

**THE CORPORATION OF THE
TOWNSHIP OF SIOUX NARROWS - NESTOR FALLS
BY-LAW NO. 600**

Being a by-law to adopt the estimates of all sums required during the year and to set and levy the rates of taxation and to further provide for penalty and interest in default of payment thereof for 2026

WHEREAS the Council of the Corporation of the Township of Sioux Narrows - Nestor Falls has in accordance with Section 290(1) of the Municipal Act 2001, S.O. 2001, c.25, considered the estimates of all sums required during the year for the municipality for the year 2026; and,

WHEREAS Section 312 of the said Act, provides that the Council of a local municipality shall pass a by-law to levy a separate tax rate on the assessment in each property class; and,

WHEREAS Sections 307 and 308 of the said Act provides that tax rates be established in the same proportion to 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 appeals; and,

WHEREAS the assessment for each tax class is as follows:

<i>Residential</i>	<i>393,804,347</i>
<i>Residential - PIL</i>	<i>1,750,500</i>
<i>Commercial</i>	<i>14,304,753</i>
<i>Com Vacant Land</i>	<i>429,600</i>
<i>Commercial PIL</i>	<i>841,800</i>
<i>Commercial Vacant Land - PIL</i>	<i>31,800</i>
<i>Industrial</i>	<i>111,100</i>
<i>Landfill</i>	<i>11,200</i>

and;

WHEREAS the tax ratios for the 2026 taxation year have been set out by by-law; and,

WHEREAS the tax rates have been calculated pursuant to the provisions of the Municipal Act and the Education Act; and,

WHEREAS the regulations require a reduction of 0% of the tax rate for Commercial Vacant Units and Excess Land and Vacant Lands;

WHEREAS the regulations allow the opting out of Capping for the Multi-residential and Industrial classes;

WHEREAS the regulations allow for Notional Tax Rate Adjustments;

NOW THEREFORE the Council of the Corporation of the Township of Sioux Narrows - Nestor Falls ENACTS AS FOLLOWS:

1. That the estimates of all sums required during the year 2026 for the purposes of the municipality, dictate a levy of \$3,277,179;
2. That the estimates of all sums required during the year 2026 are hereby adopted.
3. That a municipal tax rate of 0.00791485 is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
4. That a municipal tax rate of 0.00937443 is hereby adopted to be applied against the whole of the assessment for real property in the commercial & landfill classes.
5. That a municipal tax rate of 0.00967905 is hereby adopted to be applied against the whole of the assessment for real property in the commercial PIL class.
6. That a municipal tax rate of 0.00938066 is hereby adopted to be applied against the whole of the assessment for real property in the industrial classes.

7. That a municipal tax rate of 0.00656206 is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant units and excess land and the vacant lands classes.
8. That every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in three installments: March 31st, 2026, June 30th, 2026 and September 30th, 2026.
9. That there shall be imposed a penalty for non-payment of taxes and any installment thereof, the amount of 1 ¼ % of the amount due and unpaid on the first day of default, and a penalty of 1 ¼ % shall be added on the first day of each calendar month thereafter in which default continues but not after the end of the year in which the taxes are levied.
10. That interest shall be added to the amount of all taxes due and unpaid at the rate of 1 ¼ % per month for each month or fraction thereof from the 31st day of December in the year in which the taxes were levied until the taxes are paid provided no interest or percentage added to taxes shall be compounded.
11. That the collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of such person to whom such notice is required to be given.
12. That penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
13. That all taxes shall be paid into the office of the collector.
14. That where a tenant of lands owned by the Crown, or in which the Crown has an interest, 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 collector, on demand, out of any wages, salary or other remuneration due to such employee the amount due.
15. That the Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.
16. That this by-law shall come into force and effect upon the date of final reading.

READ A FIRST AND SECOND TIME
THIS 5th DAY OF MAY, 2026.


MAYOR – G.BLACK


CLERK – M. HANSON

READ A THIRD TIME AND FINALLY PASSED
THIS 5th DAY OF MAY, 2026.


MAYOR – G.BLACK


CLERK – M. HANSON