The Corporation of the City of Temiskaming Shores

By-law No. 2026-034

Being a by-law to provide for the adoption of 2026 tax rates for municipal and school purposes and to further provide penalty and interest for payment in default

Whereas as per Section 290(1) of the Municipal Act, S.O. 2001, c.25, as amended, Council for the City of Temiskaming Shores adopted the 2026 Municipal Budget on December 16, 2025 which included estimates of all sums required during the year for the purposes of the municipality; and

Whereas as per Section 307 (2) (b) of the Municipal Act, S.O. 2001, c.25, as amended, the tax rates and the rates to raise the fees or charges shall be in the same proportion to each other as the tax ratios established under Section 308 for the property classes are to each other; and

Whereas as per Section 308 (3) of the Municipal Act, S.O. 2001, c.25, as amended, the tax ratios are the ratios that the tax rate for each property class must be to the tax rate for the residential/farm property class where the residential/farm property class tax ratio is 1 and, despite this section, the tax ratio for the farmlands property class and the managed forests property class prescribed under the Assessment Act; and

Whereas as per Section 312 (2) of the Municipal Act, S.O. 2001, c.25, as amended, provides that for the purposes of raising the general local municipal levy, the council of a local municipality shall, after the adoption of estimates for the year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes; and

Whereas as per Section 345(1) of the Municipal Act S.O. 2001, c.25, as amended, a municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date; and

Whereas Council has set tax ratios under the authority of By-law No. 2026-033 as adopted on April 21, 2026; and

Whereas the 2026 levy for municipal purposes is $16,493,228; and

Whereas certain education rates are provided in various regulations and commercial and industrial education amounts have been requisitioned by the Province; and

Whereas Council considered Administrative Report No. CS-007-2026 at the April 21, 2026 Regular Council meeting, and directed staff to prepare the necessary by-laws utilizing the 2026 Tax Rates, Water/Sewer Rates and Special Tax Levies under the Solid Waste Management Program for consideration at the April 21, 2026 Regular Council meeting.

Now therefore the Council of The Corporation of the City of Temiskaming Shores hereby enacts as follows:

1. That the tax rates for 2026 for municipal and education purposes be hereby set as per Schedule "A" hereto attached and forming part of this by-law;

2. That all charges shall be added to the tax roll and shall become due and payable in two (2) instalments as follows:

   50% of the final levy for all classes shall become due and payable on the 15th day of July, 2026;

   50% of the final levy for all classes shall become due and payable on the 15th day of September, 2026;

3. That non-payment of the amount, as noted, on the dates stated in accordance with the by-law constitutes default and that all taxes of the levy which are in default after the noted due dates shall be added a penalty of 1.25% per month, until December 31st, 2026; and

4. That all taxes unpaid as of December 31, 2026 shall be added a penalty at the rate of 1.25% per month for each month or fraction thereof in which the arrears continue.

Read a first, second and third time and finally passed this 21st day of April, 2026.

Mayor

Clerk

Schedule "A" to By-law 2026-034

General Tax Rates			
	Municipal	Education	Total
Residential	0.0129869	0.0015300	0.0145169
Multi - Residential	0.0268728	0.0015300	0.0284028
New Multi-Residential	0.0129869	0.0015300	0.0145169
Commercial Occupied	0.0255638	0.0088000	0.0343638
Commercial Excess/Vacant Land	0.0255638	0.0088000	0.0343638
Commercial – Retained	0.0255638	0.0098000	0.0353638
Commercial Excess/Vacant Land - Retained	0.0255638	0.0098000	0.0353638
Industrial Occupied	0.0289542	0.0088000	0.0377542
Industrial Excess/Vacant Land	0.0289542	0.0088000	0.0377542
Industrial – Retained	0.0289542	0.0098000	0.0387542
Industrial Excess/Vacant Land – Retained	0.0289542	0.0098000	0.0387542
Aggregate Extraction	0.0241612	0.0051100	0.0292712
Landfill	0.0464151	0.0088000	0.0552151
Landfill – Retained	0.0464151	0.0098000	0.0562151
Pipelines	0.0117596	0.0080992	0.0198587
Farmland	0.0032467	0.0003825	0.0036292
Managed Forest	0.0032467	0.0003825	0.0036292
New Liskeard Business Improvement Area			0.0020059