

**THE CORPORATION OF THE TOWNSHIP OF NIPISSING**

**BY-LAW NUMBER 2026-10**

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF THE CURRENT ESTIMATES AND TAX RATES, AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT PAYMENT THEREOF AND FOR THE LEVY OF OTHER CHARGES FOR 2026

**WHEREAS** Section 290 of the *Municipal Act*, 2001, S.O. 2001, c.25, 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** Council for the Corporation of the Township of Nipissing has considered the estimates of the Township and boards thereof, and has determined the necessary sums to be raised by means of taxation for the year 2026;

**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*, R.S.O. 1990, C.A. 31, as amended, subject to appeals;

**AND WHEREAS** the property assessment has been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** Section 312 (2) OF THE *Municipal Act*, 2001, as amended, provides that Council for the local municipality shall, each 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 municipal purposes;

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

**AND WHEREAS** Section 345 of the *Municipal Act*, 2001, S.O. 2001, c.25, provides that the Council of a local municipality, in accordance with this section, may pass By-Laws to impose late payment charges for the non-payment of taxes or any instalment by the due date;

**NOW THEREFORE**, the Council for the Corporation of the Township of Nipissing hereby enacts as follows:

**1.0 ADOPTION OF ANNUAL ESTIMATES**

THAT the following sums to be raised by means of taxation for the year 2025;

Municipal purposes *excluding PIL (Payment in Lieu)	\$3,771,555.00
Education purposes *excluding PIL (Payment in Lieu)	\$657,741.00
<b>TOTAL</b>	<b>\$4,429,296.00</b>

1.1 THAT the 2026 levy for all purposes be set at \$4,459,534.00, including Payment In Lieu amounts (PILS).

**2.0 TAX RATES**

2.1 THAT the tax rates as set out in Columns 2, 3 and 4 are hereby adopted to be applied against the whole of the assessment of real property classes as set out in assessment roll:

<b>Property Class</b>	<b>Municipal Tax Rate</b>	<b>Education Tax Rate</b>	<b>Total Tax Rate</b>
Residential	0.00918403	0.00153000	0.01071403
Commercial (Occupied)	0.00834185	0.00880000	0.01714185
Commercial (Excess Land)	0.00583930	0.00880000	0.01463930
Commercial (Vacant Land)	0.00583930	0.00880000	0.01463930
Industrial (Occupied)	0.00247785	0.00247459	0.00495244
Industrial (Excess Land)	0.00161060	0.00247459	0.00408519
Industrial (Vacant Land)	0.00161060	0.00247459	0.00408519
Aggregate Extraction	0.00201624	0.00511000	0.00712624
Landfills	0.00791842	0.00684276	0.01476118
Farm	0.00229601	0.00038250	0.00267851
Managed Forests	0.00229601	0.00038250	0.00267851

2.2 A copy of the current year Tax Tools, Tax Impact Summary from the Online Property Tax Analysis website is attached to this By-Law as Schedule 1.

**3.0 DUE DATES**

3.1 THAT every owner of land for the Residential/Farm, Multi-Residential, Commercial, Industrial, Aggregate Extraction, Landfills, Farm and Managed Forest classes shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in (2) two installments as follows:

3.1.1 March 31<sup>st</sup> Interim Tax Bill:  
 50% of the final levy of the previous year – authorized by a separate By-Law. This amount will be deducted from the final tax amount calculation and the remainder shall be due as the Final Tax Installment.

September 30<sup>th</sup> Final Tax Bill:  
 Total assessed property value multiplied by the appropriate tax rate to provide a Final Tax amount. The Interim Tax amount will be deducted from this total, leaving the remainder to be billed as the Final Tax Bill.

**4.0 NOTICE TO TAXES**

4.1 The Treasurer shall, no later than twenty-one (21) days prior to the due date of the bill, mail or cause to be mailed to the address of the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice setting out the rates used in calculating the taxes, the respective dates by which they are to be paid to avoid penalty, and the particulars of the penalties imposed by this By-Law for default.

**5.0 PAYMENT AND COLLECTION**

5.1 Immediately after the due dates stated in Section 3.0 of this By-Law, the Treasurer shall:

- Apply interest and penalties as permitted under s.345 of the *Municipal Act*.
- Issue monthly reminder notices to the taxpayer until such time as the taxpayer’s account is fully paid.

- 5.2 The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due, and to give a receipt for such part payment provided that acceptance of any such part payment shall not affect the collection of any percentage penalty charge imposed and collectable under this By-Law with respect to non-payment of taxes or of any installment thereof.

## **6.0 METHOD OF PAYMENT**

- 6.1 Taxes shall be payable to the Corporation of the Township of Nipissing and are payable:
- 6.1.1 at the Township Office in person, 45 Beatty Street, Nipissing, Ontario utilizing cash, cheque or debit payment methods;
- 6.1.2 at the Township Office drop box, 45 Beatty Street, Nipissing, Ontario for cheques only.
- 6.1.3 by First class mail to 45 Beatty Street, Nipissing, Ontario utilizing cheque;
- 6.1.4 by Internet banking;

## **7.0 DEFAULT ON PAYMENT**

- 7.1 Non-payment of any part of this installment, due by the dates stated in Section 3.0, shall constitute a default.
- 7.2 In default of payment or any part of the installments shall forthwith become due and payable.

## **8.0 PENTALTY AND INTEREST CHARGES**

- 8.1 On all taxes of the Interim Levy, which are due and payable on March 31<sup>st</sup>, a penalty of 1.25% shall be added on April 1<sup>st</sup> and on the 1<sup>st</sup> day of the month thereafter that the taxes remain in default until December 31<sup>st</sup> of the current year.
- 8.2 On all taxes of the Final Levy which are due and payable on September 30<sup>th</sup>, a penalty of 1.25% shall be added on October 1<sup>st</sup>, and on the 1<sup>st</sup> day of every month thereafter that the taxes remain in default until December 31<sup>st</sup>.
- 8.3 Interest charges, not to exceed 1.25% each month of the amount of taxes due and unpaid, will be imposed for the non-payment of taxes on January 1<sup>st</sup> of the year following that in which the taxes were due.
- 8.4 Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.

## **9.0 ADDITIONAL TAXES**

- 9.1 If any land liable to assessment has been in whole or in part omitted from the tax roll for the current year or for any part or all or either or both of the next two (2) preceding years, and no taxes have been levied for the assessment omitted, the assessor shall make any assessment necessary to rectify the omission and the Treasurer of the municipality upon notification of thereof shall enter the assessment on the tax roll and the taxes that would have been payable if the assessment had not been omitted shall be levied and collected.

- 9.2 If, after Notices of Assessment have been given under the *Assessment Act*, R.S.O. 1990, c. A.31 and before the last day of the taxation year for which taxes are levied on the assessment referred to in the notices, the assessor may make the further assessment that may be necessary to reflect the change, and the Treasurer of the municipality upon notification thereof shall enter a supplementary assessment on the tax roll and the amount of taxes to be levied thereon shall be amount of taxes that would have been levied for the portion of the taxation year left remaining after the change occurred of the assessment had been made in the usual way.

That this By-Law shall come into effect on the day it is passed.

Read a first, second and third time and passed this 17<sup>th</sup> day of March, 2026.

  
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Dave Yemm, Mayor

  
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Kris Croskery-Hodgins,  
Municipal Administrator-Clerk-Treasurer

**TOWNSHIP OF NIPISSING**

**SCHEDULE 1 TO BY-LAW NUMBER 2026-10**

**Nipissing Township, 4971**

Using OPTA calculated rates on March 5, 2026 11:53AM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: Decrease Limit: 25% Increase Limit: 100%, Include PIL Properties, Tax Ratios Used: 2026 Tax Ratios

Class	2026 Estimated Total Taxation (\$)			CVAs Used to determine municipal general levy	
	Municipal	Education	Total 2026	CVA	Tax Ratio
<b>Taxable</b>					
Residential	3,715,641	619,003	4,334,644	404,576,360	1.000000
Multi-residential	0	0	0	0	0.250000
Com. Occupied	31,519	33,250	64,769	3,778,400	0.908300
Com. Exc. Land	401	605	1,006	68,700	0.635810
Com. Vac. Land	0	0	0	0	0.635810
Ind. Occupied	679	678	1,357	274,000	0.269800
Ind. Exc. Land	0	0	0	0	0.175370
Ind. Vac. Land	21	32	54	13,100	0.175370
Aggregate Extraction	123	313	436	61,200	0.219538
Landfills	0	0	0	0	0.862195
Pipelines	0	0	0	0	0.250000
Farm	17,747	2,957	20,704	7,729,533	0.250000
Managed Forests	5,423	903	6,326	2,361,900	0.250000
<b>Total Taxable</b>	<b>3,771,555</b>	<b>657,741</b>	<b>4,429,295</b>	<b>418,863,193</b>	

<b>Payment in Lieu</b>					
Residential	2,958	351	3,309	322,100	1.000000
Multi-residential	0	0	0	0	0.250000
Com. Occupied	25,237	1,515	26,752	3,025,300	0.908300
Com. Exc. Land	0	0	0	0	0.635810
Com. Vac. Land	0	0	0	0	0.635810
Ind. Occupied	0	0	0	0	0.269800
Ind. Exc. Land	0	0	0	0	0.175370
Ind. Vac. Land	0	0	0	0	0.175370
Aggregate Extraction	0	0	0	0	0.219538
Landfills	95	82	177	12,000	0.862195
Pipelines	0	0	0	0	0.250000
Farm	0	0	0	0	0.250000
Managed Forests	0	0	0	0	0.250000
<b>Total PIL</b>	<b>28,290</b>	<b>1,948</b>	<b>30,238</b>	<b>3,359,400</b>	
<b>Grand Total</b>	<b>3,799,844</b>	<b>659,689</b>	<b>4,459,533</b>	<b>422,222,593</b>	