

**THE CORPORATION OF THE
TOWNSHIP OF MATTICE - VAL CÔTÉ**

BY-LAW NO. 1049

Being a By-law to provide for the adoption of
tax rates and to further provide for penalty and
interest in default of payment thereof for 2026

WHEREAS Section 312 of the Municipal Act, Chapter S.O. 2001, c.25, as amended, provides that 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 require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

NOW THEREFORE THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF MATTICE - VAL CÔTÉ ENACTS AS FOLLOWS:

1. That the 2026 municipal and education tax rates as per the attached Schedule "A" are hereby adopted.
2. That the tax rate reduction as per the attached Schedule "A" respecting commercial and industrial vacant or excess land is hereby adopted.
3. That every owner shall be taxed according to the tax rates in this by-law and such tax shall be due and payable in two installments as follows:

Fifty percent on the final levy shall become due and payable on the 24th day of July 2026 and the other fifty percent on the final levy shall become due and payable on the 25th day of September 2026; and non-payment of the amount, as noted, on the date stated in accordance with this section shall constitute default.

4. On all taxes in default after the due date, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1st day of each and every month the default continues, until December 31st, 2026.
5. On all taxes in default on January 1st, 2027, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which the default continues.

6. 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.
7. The Tax Collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
8. That taxes are payable at the Township of Mattice – Val Côté, P.O. Bag 129, 500 Highway 11, Mattice, Ontario P0L 1T0.

READ AND ADOPTED IN OPEN COUNCIL

This 5th day of May 2026

Acting Mayor

Clerk

Schedule "A"
By-Law no. 1049

2026

<u>Class</u>	<u>Municipal</u>	<u>Education</u>	<u>Total</u>
Residential/Farm	0.01890813	0.00153000	0.02043813
Multi-residential	0.01812344	0.00153000	0.01965344
Commercial	0.03710864	0.00880000	0.04590864
Commercial PIL	0.03710864	0.00980000	0.04690864
Pipelines	0.01743330	0.00445055	0.02188385
Farmlands	0.00472703	0.00038250	0.00510953
Managed Forests	0.00472703	0.00038250	0.00510953
Industrial	0.03195474	0.00880000	0.04075474
Industrial PIL	0.03195474	0.00980000	0.04175474
Landfills	0.02603035	0.00980000	0.03583035

<u>Tax Rate Reduction</u>	<u>Municipal</u>	<u>Education</u>	<u>Total</u>
Com. Vacant (30%)	0.02597605	0.00880000	0.03477605
Com. Vacant PIL (30%)	0.02597605	0.00980000	0.03577605
Industrial Vacant (35%)	0.02077058	0.00880000	0.02957058
Industrial Vacant PIL (35%)	0.02077058	0.00980000	0.03057058

Includes all vacant units / excess land and vacant land.