

THE CORPORATION OF THE TOWN OF WASAGA BEACH

BY-LAW 2026-34

A By-law to set the Tax Rates and to Levy Taxes for the year 2026

WHEREAS pursuant to section 9 of the *Municipal Act*, 2001 S.O. 2001, c. 25 a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

AND WHEREAS pursuant to section 8. (1) of the *Municipal Act*, 2001 S.O. 2001, c. 25 the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate to enhance the municipality's ability to respond to municipal issues;

AND WHEREAS Section 307 of the *Municipal Act*, S.O. 2001, c. 25, as amended provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions, and shall be deemed to have been imposed and be due on the dates as specified in the By-law;

AND WHEREAS Section 308 of the *Municipal Act*, S.O. 2001, c. 25, as amended provides for the establishment of tax ratios for every municipality and that the Council of the upper-tier municipality shall pass such By-law;

AND WHEREAS Section 312 of the *Municipal Act*, S.O. 2001, c. 25, as amended provides that for the purposes of raising the general local municipality levy, a 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 municipality purposes;

AND WHEREAS Section 311 of the *Municipal Act*, S.O. 2001, c. 25, as amended provides that upper-tier municipalities shall prepare and adopt estimates for all sums required during the year for the purposes of the upper-tier municipality, and that they shall pass a By-law directing each lower-tier municipality to levy a separate tax rate, as specified in the By-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

AND WHEREAS the Corporation of the County of Simcoe, in accordance with the relevant sections of the Municipal Act, passed By-law No. 7172 which established:

- a) The Tax Ratios to be used by all Municipalities within the County for 2026 are as follows:

Residential/Farm	1.000000
Multi-Residential	1.000000
New Multi-Residential	1.000000
Commercial	1.222300
Industrial	1.192500
Pipelines	1.296600

Farmland	0.250000
Managed Forests	0.250000
Landfill	1.000000;

- b) The Tax Rates to be used by the lower-tier municipalities to establish the amount of taxes to be raised for the County Levy and further these rates are set out in Schedule "A" attached hereto and forming part of this By-law;

AND WHEREAS the Corporation of the County of Simcoe adopts optional tools for the purpose of administering limits for Commercial, Industrial and Multi-Residential Property classes in accordance with Section 329.1 of the *Municipal Act, 2001*, C. 25, and O. Reg. 73/03, as amended;

AND WHEREAS the Ministry of Finance, in accordance with O. Reg. 400/98 of the *Education Act*, has confirmed the 2026 Uniform Residential Education Tax Rate and the 2026 Business Education Tax Rates and further, these rates are set out in Schedule "A" attached to this By-law;

AND WHEREAS Section 342(1) (a) of the *Municipal Act 2001*, S.O. 2001, c.25, as amended, allows a local municipality to provide for the payment of taxes in one amount or by installments and the date or dates in the year for which the taxes are imposed on which the taxes or installments are due;

AND WHEREAS Section 342 (1) (b) of the *Municipal Act 2001*, S.O. 2001, c.25, as amended allows a local municipality to provide for alternative installments and due dates in the year for which the taxes are imposed other than those established under clause 342 (1) (a) to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS Section 345 of the *Municipal Act 2001*, S.O. 2001, c.25, as amended, allows for a percentage charge, not to exceed 1.25 per cent of the amount of taxes due and unpaid, to be imposed as a penalty for the non-payment of taxes, and allows for an interest charge, not to exceed 1.25 per cent each month of the amount of taxes due and unpaid, to be imposed for the non-payment of taxes;

AND WHEREAS Section 355 (1) of the *Municipal Act 2001*, S.O. 2001, c.25, as amended allows a local municipality where, in any year, the total amount of taxes to be imposed on a property would be less than the amount specified by the municipality in the By-law, the amount of actual taxes payable shall be zero or an amount not exceeding the specified amount.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF WASAGA BEACH HEREBY ENACTS AS FOLLOWS:

1. THAT for the year 2026, the Corporation of the Town of Wasaga Beach shall levy upon the Residential Assessment, Farm Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline

Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general purposes as set out in Schedule "A" attached hereto and forming part of this By-law, which shall produce the general local municipal levy of Forty Million Six Hundred and Eighty-Four Thousand Eight Hundred Eighty Dollars (\$40,684,880).

2. THAT the levy provided for in Schedule "A" attached hereto and forming part of this By-law shall be reduced by the amount of the interim levy for 2026.
3. THAT for payments-in-lieu of taxes due to The Corporation of the Town of Wasaga Beach, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2026.
4. THAT the Notice of Taxes Due shall be mailed to the property owner's residence or place of business or to the premises in respect of which the taxes are payable, unless the property owner has elected to receive their notice electronically, in which case the notice will be delivered to the email address provided.
5. THAT a penalty shall be imposed for non-payment of taxes on the due date, at the rate of 15% per annum or 1.25% of the amount due on the first day of default and on the first day of each succeeding calendar month in which default continues.
6. THAT interest charges in the amount of 1.25% shall be imposed on the amount of taxes due and unpaid on the first day of every month in which default continues.
7. THAT nothing done herein shall prevent the Tax Collector from proceeding at any time with the collection of any rate, tax or assessment or any part thereof in accordance with the provision of the Statutes and By-laws governing the collection of taxes.
8. THAT in accordance with Section 355 of the Municipal Act, where the total final tax levy to be imposed on a property would be less than ten (\$10.00) dollars the amount of actual taxes payable shall be zero.
9. THAT Default of payment of any installment by the day named for payment thereof, the subsequent installment or installments shall forthwith become payable.

The 2026 Final Taxes for capped and uncapped property classes, (total levy less interim billing), shall be payable in two (2) installments of approximately equal amounts on the following dates, namely:

July 15th, 2026
September 15th, 2026

10. THAT alternative due dates in the year be allowed, under the provisions of the pre-authorized payment plan.

11. THAT If any section or portion of this By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of The Corporation of the Town of Wasaga Beach that all remaining sections and portions of this By-law and of Schedule "A" continue in force and effect.

12. THAT this By-law shall come into force and effect on the final passage thereof.

**BY-LAW READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED
THIS 30th DAY OF APRIL, 2026.**

THE CORPORATION OF THE TOWN OF WASAGA BEACH

Brian Smith, Mayor

Nicole Rubli, Director of Legislative Services
and Clerk

The Corporation of the Town of Wasaga Beach
Schedule A of By-law 2026-34

Property Class	Class Code	General Municipal Tax Rate	Ontario Provincial Police Tax Rate	Municipal 1% Capital Levy Tax Rate	Total Municipal Tax Rate	County Tax Rate	Education Tax Rate	Total Tax Rate
Residential/Farm	RT	0.00628766	0.00111882	0.00008284	0.00748932	0.00321230	0.00153000	0.01223162
Multi-Residential	MT, NT	0.00628766	0.00111882	0.00008284	0.00748932	0.00321230	0.00153000	0.01223162
Commercial	CT, CG, CH, CP, CF, GT, ST, XH, XP, XT, YT, ZT	0.00768541	0.00136754	0.00010125	0.00915420	0.00392639	0.00880000	0.02188059
Commercial Excess Land	CK, CU, CV, CW, SU, XK, XQ, XU, ZU	0.00768541	0.00136754	0.00010125	0.00915420	0.00392639	0.00880000	0.02188059
Commercial Vacant Land	CJ, CR, CX, CY	0.00768541	0.00136754	0.00010125	0.00915420	0.00392639	0.00880000	0.02188059
Industrial	IF, IG, IH, IS, IT, JT, KT, LT	0.00749804	0.00133420	0.00009878	0.00893102	0.00383067	0.00880000	0.02156168
Industrial Excess Land	IK, IU, IW, JU, KU, LU	0.00749804	0.00133420	0.00009878	0.00893102	0.00383067	0.00880000	0.02156168
Industrial Vacant Land	IJ, IX, IZ	0.00749804	0.00133420	0.00009878	0.00893102	0.00383067	0.00880000	0.02156168
Landfill	HF	0.00628766	0.00111882	0.00008284	0.00748932	0.00321230	0.00880000	0.01950162
Pipeline	PT	0.00815258	0.00145067	0.00010741	0.00971065	0.00416507	0.00880000	0.02267572
Farmlands	FT	0.00157192	0.00027971	0.00002071	0.00187233	0.00080308	0.00038250	0.00305791
Managed Forests	TT	0.00157192	0.00027971	0.00002071	0.00187233	0.00080308	0.00038250	0.00305791