

THE CORPORATION OF THE MUNICIPALITY OF FRENCH RIVER

BY-LAW 2026-22

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 OF PAYMENT THEREOF FOR THE YEAR 2026

WHEREAS Section 290 of the Municipal Act, 2001, S.O. 2001, c 25, provides that the Council of 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, boards, commissions and other bodies;

AND WHEREAS the Council of The Corporation of the Municipality of French River has considered the estimates of the municipality and boards thereof, and has determined the necessary sums to be raised by means of taxation for the year 2026;

AND WHEREAS the assessment roll with 2016 current value assessments on all property classes on which year 2026 taxes are to be levied has been returned;

AND WHEREAS Section 312 (2) of the Municipal Act, 2001, S.O. 2001, c 25, provides that the Council of a local municipality shall, each year, 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 for certain classes or subclasses of property;

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 of the Corporation of the Municipality of French River hereby enacts as follows:

1. Adoption of Annual Estimates

1.1 THAT the following sums be raised by means of taxation for the year 2026

Municipal Purposes	\$ 6,355,033
Education Purposes	\$ 1,097,213
Total	\$ 7,452,246

1.2 THAT the 2026 levy for all purposes be set at \$ 7,452,246.

2.0 Tax Rates

- 2.1 THAT the tax rates as set out in the table below, are hereby adopted to be applied against the whole of the assessment for real property classes according to the last revised assessment roll:

			Commercial		
				Excess	Vacant
	<i>Residential</i>	<i>Multi-Residential</i>	<i>Occupied</i>	<i>Land</i>	<i>Land</i>
Education	0.00153000	0.00153000	0.00880000	0.00880000	0.00880000
General	0.00996510	0.01216240	0.01314397	0.00920078	0.00920078
Total	0.01149510	0.01369240	0.02194397	0.01800078	0.01800078

	Industrial				
		Excess	Vacant		Managed
	<i>Occupied</i>	<i>Land</i>	<i>Land</i>	<i>Farm</i>	<i>Forests</i>
Education	0.00880000	0.00880000	0.00880000	0.00038250	0.00038250
General	0.01619528	0.01052693	0.01052693	0.00249128	0.00249128
Total	0.02499528	0.01932693	0.01932693	0.00287378	0.00287378

	Landfills	Aggregate Extraction
	Occupied	Occupied
Education	0.00880000	0.00511000
General	0.01499164	0.01317821
Total	0.02379164	0.01828821

3.0 Sewage Service Rates

- 3.1 Where sewage service rates are imposed upon the owners or occupants of land, 100% of the said sewage service rate less amounts levied on the interim billing shall be due and payable on the final levy, in accordance with the provisions of this By-law, and provisions herein relating to due dates, penalties and collection shall also apply to sewage service rates.

4.0 Other Rates

4.1 Ontario Provincial Police - Fee

The fee is charged per household per property (comprised of household, commercial and industrial properties) and is also charged per vacant property as determined by MPAC. The rate is imposed upon the property owners, 100% of the said rate less amounts levied on the interim billing shall be due and payable on the final levy, in accordance with the provisions of this By-law, and provisions herein relating to due dates, penalties and collection shall also apply to the rate.

4.1.1 The annual OPP Fee is \$266.86 per property (comprised of household, commercial and industrial properties).

4.1.2 The annual OPP Fee is \$88.95 per vacant property.

5.0 Due Dates

5.1 THAT the said final levy shall become due and payable in two (2) installments for all property classes as follows:

- | | |
|------------------|---|
| July 29, 2026: | - 50% of the final levy
- 50% of the annual sewage service rate |
| August 26, 2026: | - The balance of the final levy
- The balance of the sewage service rate |

6.0 Notice of Taxes

6.1 The Tax Collector shall, no later than twenty-one days prior to the due date of the installment, mail or cause to be mailed to the address of 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, sewage service rates and other amounts, 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.

7.0 Payment and Collection

- 7.1 After the due date stated in section 5.1 of this By-law, the Tax Collector shall immediately collect at once, by distress or otherwise under the provisions of the statutes, all such installments or parts thereof that have not been paid on or before the respective dates provided, together with the said percentage charges as they are incurred.
- 7.2 The Tax Collector is hereby authorized to accept part payment from time to time on account of any taxes or sewage service rates due, and to give a receipt for such part payment provided that the 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 any installment thereof.

8.0 Method of Payment

- 8.1 Taxes shall be payable to the Corporation of the Municipality of French River and are payable:
- at the Municipal Office, 44 St. Christophe Street, Suite 1, Noëlville, Ontario
 - by First Class Mail to P.O. Box 156, Noëlville, Ontario P0M 2N0
 - at participation Caisse Populaire and most financial institutions
 - by Pre-Authorized Payment (by registration only)
 - Online by using the services of Allia at <https://caissealliance.com>
 - Online Banking with most financial institutions
 - Credit card, interac e-transfer, in-person at a Canada Post office and Paypal offered through third-party Canadian payment provider PaySimply.ca at <https://www.paysimply.ca> (subject to convenience fee charged by PaySimply.ca)

9.0 Default of Payment

- 9.1 Non-payment of any part of the installment due by the date stated in section 5.1 shall constitute a default.
- 9.2 In default of payment or any part of the installments by the day named for the payment of such amounts, the subsequent installment or installments shall forthwith become due and payable.

10.0 Penalty and Interest Charges

- 10.1 On all taxes of the levy and sewage service rates which are in default the first day after the appropriate due date, a penalty of 1.25 percent shall be imposed on all unpaid amounts on the first day of default, and thereafter a penalty of 1.25 percent per month shall be added on the first day of each and every month the default continues until December 31st, 2026.
- 10.2 On all taxes and sewage service rates in default on January 1st, 2027, interest shall be added at the rate of 1.25 percent per month on the first day of each and every month the default continues.
- 10.3 Penalties and interest added on all taxes and sewage service rates 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.

11.0 Tax adjustments

- 11.1 For the purposes of this By-law, Tax adjustments include:
- a. Correction of errors, etc., in assessment roll
 - b. Change re land omitted from tax roll
 - c. Supplementary assessments to be added to tax roll
 - d. Request for reconsideration adjustment
 - e. Vacancy applications
 - f. Class Changes

- 11.2 Notwithstanding the provisions of this By-law, any additional taxes payable as the result of additions to the roll pursuant to Section 32(1), 33 and 34 of the Assessment Act, R.S.O. 1990, Chapter A31, as amended, shall be a portion of the amount of taxes which would have been levied for the current year if the assessment had been made in the usual way. That portion shall be calculated using the number of remaining months in the current year after the month in which the notice provided for herein, is delivered or sent and shall be entered in the Collector's Roll and collected in the same manner as if the assessment had been made in the usual way.

12.0 Force and Effect

- 12.1 That all other By-laws inconsistent with this by-law are hereby repealed.
- 12.2 This By-law shall take force and effect on the day of its final passing.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED
THIS 15th DAY OF APRIL 2026**