

The Corporation of the City of Kawartha Lakes

By-Law 2026-XXX

A By-Law to Establish 2026 Tax Rates in the City of Kawartha Lakes

Recitals

1. Section 312 of the Municipal Act, 2001, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for each year, pass a by-law to levy a separate tax rate on the assessment in each property class, including any adjustments made under Sections 32, 33, 34, 39.1 or 40 of the Assessment Act for the purposes of raising the general local municipal levy.
2. Section 326 (1) (c) of the Municipal Act, 2001, as amended provides that the City may designate the area of the municipality in which the residents and property owners receive or will receive an additional benefit from the special service that is not received or will not be received in other areas of the municipality.
3. Section 326 (4) (a) of the Municipal Act, 2001, as amended, states the municipality shall levy a special local municipal levy under section 312 on the rateable property in the area designated in cause (1) (c) to raise the costs determined under clause (1) (e).
4. Tax Billing and Collection Policy, Section 5.01 provides for a minimum tax bill at the amount permitted under the Act.
5. Council Resolution 2016-295 approved a minimum installment amount of \$250.
6. Section 342(b) of the Municipal Act, 2001, as amended, provides that a by-law under 342(1) (a) may establish different installments and due dates for taxes on property.
7. Council has adopted a budget for the 2026 taxation year.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2026-XXX.

Section 1.00: Definitions and Interpretation

1.01 **Definitions:** In this by-law,

"City", "City of Kawartha Lakes" or "Kawartha Lakes" means The Corporation of the City of Kawartha Lakes and includes its entire geographic area;

"City Clerk" means the person appointed by Council to carry out the duties of the clerk described in section 228 of the Municipal Act, 2001;

"Manager, Revenue and Taxation" means the person within the administration of the City which fulfills the function of the Tax Collector and his or her delegate(s), as required by the Municipal Act, 2001 or, in the event of organizational changes, another person designated by Council;

“Council” or “City Council” means the municipal council for the City;

“Collector” means the Manager, Revenue and Taxation and his or her delegate(s) or, in the event of organizational changes, another person designated by Council;

“MPAC” means the Municipal Property Assessment Corporation;

“RTC” means the Realty Tax Class in relation to the Property Class, as defined within the Assessment Act;

“RTQ” means the Realty Tax Qualifier in relation to the Property Class, as defined within the Assessment Act;

1.02 **Interpretation Rules:**

- (a) The Schedules attached to this by-law form part of the by-law, and are enforceable as such.
- (b) The words “include” and “including” are not to be read as limiting the meaning of a word or term to the phrases or descriptions that follow.
- (c) All references to the municipalities, which existed prior to January 1, 2001, and which were amalgamated to form the City, are references to the geographic areas of those former municipalities.
- (d) This By-law is subject to By-law **2026-XXX** (Limit 2026 Tax Decreases on Commercial, Industrial, and Multi-Residential Properties) and must be read and applied in accordance with that By-law.

1.03 **Statutes:** References to laws in this by-law are meant to refer to the statutes, as amended from time to time, that are applicable within the Province of Ontario.

1.04 **Severability:** If a court or tribunal of competent jurisdiction declares any portion of this by-law to be illegal or unenforceable, that portion of this by-law shall be considered to be severed from the balance of the by-law, which shall continue to operate in full force and effect.

Section 2.00: Adoption of Estimates

2.01 **Adoption:** The Council adopts the current estimates of all sums required during the year 2026 for the purposes of the City in the gross amount of \$293,500,354 and in the net amount of \$170,140,933.

Section 3.00: Payment Due Dates

3.01 **All Property Classes:** Taxes levied under this By-law for properties within the Residential & Farm, Farmlands, Managed Forest, Commercial, Industrial and Pipeline property classes, are payable in two installments.

The first installment is payable on June 30, 2026 and the second installment is payable on September 29, 2026.

Section 4.00: Alternative Installment Payment Due Dates

- 4.01 **12-Month Preauthorized Payment Program:** Where a property is registered for the 12-month preauthorized debit program taxes are payable in twelve installments and are due on the fifteenth day of each month.
- 4.02 **10-Month Preauthorized Payment Program:** Where a property is registered for the 10-month preauthorized debit program taxes are payable in ten installments. Payments are due on the first day of each month, for the 10-month period beginning in February and ending in November.

Section 5.00: Establishment of Tax Rates

- 5.01 **Assessment:** The whole of the assessment on real property in the City of Kawartha Lakes according to the last assessment roll for the City as amended by MPAC is in the amount of \$15,393,801,081 upon which the rate of taxation for Municipal and Education purposes for the year 2026 shall be fixed and levied pursuant to the provisions of the Municipal Act, 2001. The assessment used for calculation purposes is outlined in Schedule 'A'.
- 5.02 **Rates:** For the year 2026, there shall be levied and collected on the assessment in each property class in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC, the rates of taxation for current value assessment for general purposes to raise a sum of \$136,538,998. The amount set out in Schedule "B" in column "a" as the General Levy.
- 5.03 **Infrastructure Renewal:** An Infrastructure Renewal Levy shall be levied and collected, separately on the tax bill for clarity, on the assessment in each property class in the City of Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "b", to raise the sum of \$7,529,912.
- 5.04 **OPP Police Services:** A special levy for Ontario Provincial Police Services shall be levied and collected on the assessment in each property class in the geographic areas other than Lindsay and Ops in the City of Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "c", to raise the sum of \$10,439,789.
- 5.05 **Kawartha Lakes Police Services:** A special levy for Kawartha Lakes Police Services shall be levied and collected on the assessment in each property class in the geographic areas of Lindsay and Ops in the City of Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "d", to raise the sum of \$12,792,834.
- 5.06 **Transit:** A special services levy for transit shall be levied and collected on the assessment in each property class in the geographic area of Lindsay Urban Settlement Boundary (Secondary Plan) in the City of Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "f" to raise the sum of \$2,571,912.

- 5.07 **Business Improvement Area (BIA):** A special levy for the Business Improvement Area shall be levied and collected on the assessment in each property class for each property defined in Schedule “D”, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “g”, to raise the sum of \$267,488.
- 5.08 **Education:** In addition to the municipal taxes levied by this By-law, education rates as prescribed by Ontario Regulation 06/20 amending O.Reg. 400/98 shall be levied and collected on the assessment in each property class defined in Schedule “A”, according to the last assessment roll for the city as amended by MPAC.
- 5.09 **Reduction:** The amount raised by the levy provided for in this By-law shall be reduced by the amount previously raised by the interim levy in 2026 and collected.
- 5.10 **PIL Payments:** For payment-in-lieu of taxes due to the City, the actual amount due to the City is based on the last assessment roll for the City as amended by MPAC and the tax rates for the year 2026.
- 5.11 **Application:** Every property owner shall be taxed according to the applicable tax rates in this By-law.

Section 6.00: Public Hospitals, Provincial Mental Health Facilities, Universities, Colleges and Correctional Institutions

- 6.01 The sum of \$75 is fixed as the amount levied in 2026 on each:
- (a) full time student of a designated university or college of applied arts and technology;
 - (b) resident place of a designated correctional institution or training school or youth custody facility; and
 - (c) provincially rated bed in a designated public hospital or provincial mental health facility;
- as determined by the relevant Provincial Minister.
- 6.02 The taxes levied by section 6.01 are due and payable on or before August 31, 2026.

Section 7.00: Minimum Tax

- 7.01 **Minimum Tax:** Where the assessment times the tax rates equals an amount less than \$50.00, the minimum tax bill that will be issued will be \$50.00. For those properties where the taxes generated would be less than \$10.00, those taxes will not be levied and will be cancelled. The difference between the taxes levied at current value assessment times the tax rate and the taxes billed the minimum amount will form part of the general funds of the City.

Section 8.00: Minimum Installment

8.01 **Minimum Installment:** Where the total amount of the taxes is \$250.00 or less, the amount shall be payable on the first installment due date.

Section 9.00: Late Payments

9.01 **Late Payment Charge:** A percentage charge of one and one-quarter (1.25%) per cent shall be imposed as a penalty for non-payment of taxes under this By-law and shall be added to every tax installment, or part of a tax installment, on the first day of each calendar month after the default in which the default continues, up to and including December of the year concerned.

9.02 **Future Installments Due:** The immediate payment of any installments may be required if earlier installments are not paid on time. (Municipal Act, 2001, Section 342(1)(e).

Section 10.00: Notice of Taxes Due

10.01 **Notices:** The Manager of Revenue and Taxation or delegate, is authorized and directed to cause to be mailed or delivered, the notice of taxes due under this By-law to the address of the residence or place of business of the person to whom such notice is required to be given according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. Where such person has enrolled in paperless billing, the notice will be delivered through electronic means.

Section 11.00: Where and How Taxes are Payable

11.01 **Payments:** All taxes payable pursuant to this By-law shall be payable to the City. All taxes, including local improvement assessments, water and wastewater rates and other rents, rates or charges payable or collected as taxes, can be paid provided they are paid on or before the due dates as specified in Section 3.00 of this By-law may be paid:

- i. On-line/telephone banking or in person at any Chartered Bank of Canada, Trust Company, Credit Union or Caisse Populaire Incorporated subject to The Credit Unions and Caisses Populaires Act, to the credit of the City.
- ii. Through Preauthorized Payment Plan as specified in Section 4.00 of this By-law
- iii. Through a third-party service provider through an agreement entered into by the City and subject to any fees charged by the service provider.
- iv. at any City Municipal Service Centre;
- v. by mail addressed to City of Kawartha Lakes, Box 9000, 26 Francis Street, Lindsay, ON, K9V 5R8

Payment options may be altered, at the discretion of the City when an emergency has been declared by the Head of Council or Premier of Ontario in all or part of the City of Kawartha Lakes under Section 4 or 7.0.1 of the Emergency

Management and Civil Protection Act. Should this occur, the City will advise residents of the changes through various media outlets.

Section 12.00: Part Payment of Taxes Due and Owing and Application of Payment

12.01 **Partial Payment:** The Manager, Revenue and Taxation is authorized and directed to accept part payment from time to time on account of any taxes due and to give a receipt for the payment, provided that acceptance of any payment shall not affect the collection of any percentage charge imposed and collectable under Section 7.00 of this By-law in respect of non-payment of any taxes or any class of taxes or of any installment of taxes.

12.02 **Application of Tax Payment:** A tax payment will be applied in accordance with subsection 347 (1) of the Municipal Act, 2001.

Section 13.00: Administration and Effective Date

13.01 **Administration of the By-law:** The Manager, Revenue and Taxation is responsible for the administration of this by-law.

13.02 **Effective Date:** This By-law shall come into force on the date it is finally passed.

By-law read a first, second and third time, and finally passed, this 21st day of April, 2026.

Doug Elmslie, Mayor

Cathie Ritchie, City Clerk

**Schedule "A" to By-law 2026-###
Assessment Returned to the Municipality**

Unit Class/Tax Class/Tax Qualifier			2026 Assessment
COM PIL: FULL	C	F	\$ 14,047,700
COM PIL: GENERAL	C	G	\$ 16,941,200
COM TX: FULL, SHARED PIL	C	H	\$ 3,540,800
COM TX: VACANT LAND, SHARED PIL	C	J	\$ 128,300
COM PIL: FULL, TX TEN OF PROV	C	P	\$ 41,200
COM TX: FULL	C	T	\$ 509,888,307
COM TX: EXCESS LAND	C	U	\$ 8,054,000
COM TX: VACANT LAND	C	X	\$ 22,372,100
COM PIL: FULL VACANT LAND	C	Y	\$ 1,087,900
COM PIL: GENERAL VACANT LAND	C	Z	\$ 1,742,800
OFFICE BLDG PIL: GENERAL	D	G	\$ 10,163,500
OFFICE BLDG TX: FULL	D	T	\$ 3,651,959
OFFICE BLDG TX: EXCESS LAND	D	U	\$ 7,700
EXEMPT	E		\$ 511,150,649
FARM TX: FULL	F	T	\$ 210,000
FARM TX: FULL	F	T	\$ 1,145,200
FARM TX: FULL	F	T	\$ 1,281,707,169
FARM TX: FULL	F	T	\$ 43,778,748
PARKING LOT TX: FULL	G	T	\$ 242,500
LANDFILL PAYMENT IN LIEU: FULL	H	F	\$ 856,900
IND TX : FULL, SHARED PIL	I	H	\$ 1,908,800
IND TX: VACANT LAND, SHARED PIL	I	J	\$ 48,000
IND TX: EXCESS LAND, SHARED PIL	I	K	\$ 179,900
IND TX: FULL	I	T	\$ 61,856,308
IND TX: EXCESS LAND	I	U	\$ 7,327,378
IND TX: VACANT LAND	I	X	\$ 6,869,100
IND PIL: GENERAL VACANT LAND	I	Z	\$ -
INDUSTRIAL: New Construction	J	T	\$ -
INDUSTRIAL : Excess Land	J	U	\$ -
LG IND TX: FULL	L	T	\$ 6,041,800
LG IND TX: EXCESS LAND	L	U	\$ 157,300
MULTI-RES TX: FULL	M	T	\$ 164,370
MULTI-RES TX: FULL	M	T	\$ 114,639
MULTI-RES TX: FULL	M	T	\$ 185,543,480
MULTI-RES TX: FULL	M	T	\$ 5,366,529
NEW MULTI-RES TX:FULL	N	T	\$ -
NEW MULTI-RES TX:FULL	N	T	\$ 9,286
NEW MULTI-RES TX:FULL	N	T	\$ 8,742,500
NEW MULTI-RES TX:FULL	N	T	\$ 536,114

**Schedule "A" to By-law 2026-###
Assessment Returned to the Municipality**

Unit Class/Tax Class/Tax Qualifier			2026 Assessment
PIPELINE	P	T	\$ 23,759,000
RESIDENTIAL TX: FARM1	R	1	\$ 2,941,000
RESIDENTIAL PIL: FULL	R	F	\$ -
RESIDENTIAL PIL: FULL	R	F	\$ 5,805
RESIDENTIAL PIL: FULL	R	F	\$ 3,026,894
RESIDENTIAL PIL: FULL	R	F	\$ 200,901
RESIDENTIAL PIL: GENERAL	R	G	\$ 8,581,200
RESIDENTIAL TX: FULL, SHARED PIL	R	H	\$ -
RESIDENTIAL TX: FULL, SHARED PIL	R	H	\$ 510
RESIDENTIAL TX: FULL, SHARED PIL	R	H	\$ 97,326
RESIDENTIAL TX: FULL, SHARED PIL	R	H	\$ 17,664
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	\$ -
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	\$ 207
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	\$ 1,236,391
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	\$ 7,202
RESIDENTIAL TX: FULL	R	T	\$ 14,836,600
RESIDENTIAL TX: FULL	R	T	\$ 16,703,858
RESIDENTIAL TX: FULL	R	T	\$ 315,568
RESIDENTIAL TX: FULL	R	T	\$ 11,843,039,018
RESIDENTIAL TX: FULL	R	T	\$ 632,302,341
SHOP CENTER TX: FULL	S	T	\$ 51,084,042
SHOP CENTER TX: EXCESS LAND	S	U	\$ -
MANAGED FOREST TX: FULL	T	T	\$ 358,800
MANAGED FOREST TX: FULL	T	T	\$ 67,100
MANAGED FOREST TX: FULL	T	T	\$ 55,803,769
MANAGED FOREST TX: FULL	T	T	\$ 537,949
AGGREGATE EXTRACTION TX: FULL	V	T	\$ 23,253,800
COMMERCIAL NEW CONSTRUCTION	X	T	\$ -
COMMERCIAL NEW CONSTRUCTION: EXCESS LAND	X	U	\$ -
COMMERCIAL NEW CONSTRUCTION: VACANT LAND	X	X	\$ -
TOTAL 2026 ASSESSMENT			\$ 15,393,801,081

Schedule “B” to By-law 2026-###
2026 Tax Rates by Realty Tax Class/Qualifier

2026 Class Description	Realty Tax Class	General	Infrastructure Renewal
	RTC	(a)	(b)
COMMERCIALPIL: FULL	CF	0.01314542	0.00072495
COMMERCIALPIL: GENERAL	CG	0.01314542	0.00072495
COMMERCIALTX: FULL, SHARED PIL	CH	0.01314542	0.00072495
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.01314542	0.00072495
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.01314542	0.00072495
COMMERCIALTX: FULL	CT	0.01314542	0.00072495
COMMERCIALTX: EXCESS LAND	CU	0.01314542	0.00072495
COMMERCIALTX: VACANT LAND	CX	0.01314542	0.00072495
COMMERCIALPIL: FULL VACANT LAND	CY	0.01314542	0.00072495
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.01314542	0.00072495
OFFICE BUILDING PIL: GENERAL	DG	0.01314542	0.00072495
OFFICE BUILDING TX: FULL	DT	0.01314542	0.00072495
OFFICE BUILDING TX: EXCESS LAND	DU	0.01314542	0.00072495
EXEMPT	E	0.00000000	0.00000000
FARM TX: FULL	FT	0.00238262	0.00013140
PARKING LOT TX: FULL	GT	0.01314542	0.00072495
LANDFILL PAYMENT IN LIEU: FULL	HF	0.01289893	0.00071136
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.01283227	0.00070768
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.01283227	0.00070768
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.01283227	0.00070768
INDUSTRIAL TX: FULL	IT	0.01283227	0.00070768
INDUSTRIAL TX: EXCESS LAND	IU	0.01283227	0.00070768
INDUSTRIAL TX: VACANT LAND	IX	0.01283227	0.00070768
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.01283227	0.00070768
INDUSTRIAL (NEW CONS): FULL	JT	0.01283227	0.00070768
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.01283227	0.00070768
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.01283227	0.00070768
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.01283227	0.00070768
MULTI-RES TX: FULL	MT	0.01864943	0.00102849
NEW MULTI-RES TX: FULL	NT	0.00953046	0.00052559
PIPELINE TX: FULL	PT	0.01907345	0.00105187
RESIDENTIAL TX: FARM1	R1	0.00714785	0.00039419
RESIDENTIAL PIL: FULL	RF	0.00953046	0.00052559
RESIDENTIAL PIL: GENERAL	RG	0.00953046	0.00052559
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00953046	0.00052559
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00953046	0.00052559
RESIDENTIAL TX: FULL	RT	0.00953046	0.00052559
SHOPPING CENTER TX: FULL	ST	0.01314542	0.00072495
SHOPPING CENTER TX: EXCESS LAND	SU	0.01314542	0.00072495
MANAGED FOREST TX: FULL	TT	0.00238262	0.00013140
AGGREGATE EXTRACTION TX: FULL	VT	0.01044170	0.00057584
COMMERCIAL (New Construction) TX: FULL	XT	0.01314542	0.00072495
COMMERCIAL (New Construction) TX: EXCESS LAND	XU	0.01314542	0.00072495
COMMERCIAL (New Construction) TX: VACANT LAND	XX	0.01314542	0.00072495

Schedule "B" to By-law 2026-###
2026 Tax Rates by Realty Tax Class/Qualifier

2026 Class Description	Realty Tax Class	Police	
		OPP	Lindsay
	RTC	(c)	(d)
COMMERCIALPIL: FULL	CF	0.00138628	0.00447923
COMMERCIALPIL: GENERAL	CG	0.00138628	0.00447923
COMMERCIALTX: FULL, SHARED PIL	CH	0.00138628	0.00447923
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00138628	0.00447923
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00138628	0.00447923
COMMERCIALTX: FULL	CT	0.00138628	0.00447923
COMMERCIALTX: EXCESS LAND	CU	0.00138628	0.00447923
COMMERCIALTX: VACANT LAND	CX	0.00138628	0.00447923
COMMERCIALPIL: FULL VACANT LAND	CY	0.00138628	0.00447923
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00138628	0.00447923
OFFICE BUILDING PIL: GENERAL	DG	0.00138628	0.00447923
OFFICE BUILDING TX: FULL	DT	0.00138628	0.00447923
OFFICE BUILDING TX: EXCESS LAND	DU	0.00138628	0.00447923
EXEMPT	E	0.00000000	0.00000000
FARM TX: FULL	FT	0.00025126	0.00081186
PARKING LOT TX: FULL	GT	0.00138628	0.00447923
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00136029	0.00439524
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00135326	0.00437252
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00135326	0.00437252
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00135326	0.00437252
INDUSTRIAL TX: FULL	IT	0.00135326	0.00437252
INDUSTRIAL TX: EXCESS LAND	IU	0.00135326	0.00437252
INDUSTRIAL TX: VACANT LAND	IX	0.00135326	0.00437252
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00135326	0.00437252
INDUSTRIAL (NEW CONS): FULL	JT	0.00135326	0.00437252
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00135326	0.00437252
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00135326	0.00437252
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00135326	0.00437252
MULTI-RES TX: FULL	MT	0.00196672	0.00635469
NEW MULTI-RES TX: FULL	NT	0.00100506	0.00324745
PIPLINE TX: FULL	PT	0.00201144	0.00649917
RESIDENTIAL TX: FARM1	R1	0.00075379	0.00243559
RESIDENTIAL PIL: FULL	RF	0.00100506	0.00324745
RESIDENTIAL PIL: GENERAL	RG	0.00100506	0.00324745
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00100506	0.00324745
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00100506	0.00324745
RESIDENTIAL TX: FULL	RT	0.00100506	0.00324745
SHOPPING CENTER TX: FULL	ST	0.00138628	0.00447923
SHOPPING CENTER TX: EXCESS LAND	SU	0.00138628	0.00447923
MANAGED FOREST TX: FULL	TT	0.00025126	0.00081186
AGGREGATE EXTRACTION TX: FULL	VT	0.00110116	0.00355795
COMMERCIAL (New Construction) TX: FULL	XT	0.00138628	0.00447923
COMMERCIAL (New Construction) TX: EXCESS LAND	XU	0.00138628	0.00447923
COMMERCIAL (New Construction) TX: VACANT LAND	XX	0.00138628	0.00447923

Schedule "B" to By-law 2026-###
2026 Tax Rates by Realty Tax Class/Qualifier

2026 Class Description	Realty Tax Class	Transit	BIA
	RTC	(e)	(f)
COMMERCIALPIL: FULL	CF	0.00108016	0.00644411
COMMERCIALPIL: GENERAL	CG	0.00108016	0.00644411
COMMERCIALTX: FULL, SHARED PIL	CH	0.00108016	0.00644411
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00108016	0.00644411
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00108016	0.00644411
COMMERCIALTX: FULL	CT	0.00108016	0.00644411
COMMERCIALTX: EXCESS LAND	CU	0.00108016	0.00644411
COMMERCIALTX: VACANT LAND	CX	0.00108016	0.00644411
COMMERCIALPIL: FULL VACANT LAND	CY	0.00108016	0.00644411
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00108016	0.00644411
OFFICE BUILDING PIL: GENERAL	DG	0.00108016	0.00644411
OFFICE BUILDING TX: FULL	DT	0.00108016	0.00644411
OFFICE BUILDING TX: EXCESS LAND	DU	0.00108016	0.00644411
EXEMPT	E	0.00000000	0.00000000
FARM TX: FULL	FT	0.00019578	0.00000000
PARKING LOT TX: FULL	GT	0.00108016	0.00644411
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00105990	0.00632328
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00105443	0.00629060
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00105443	0.00629060
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00105443	0.00629060
INDUSTRIAL TX: FULL	IT	0.00105443	0.00629060
INDUSTRIAL TX: EXCESS LAND	IU	0.00105443	0.00629060
INDUSTRIAL TX: VACANT LAND	IX	0.00105443	0.00629060
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00105443	0.00629060
INDUSTRIAL (NEW CONS): FULL	JT	0.00105443	0.00629060
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00105443	0.00629060
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00105443	0.00629060
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00105443	0.00629060
MULTI-RES TX: FULL	MT	0.00153242	0.00000000
NEW MULTI-RES TX: FULL	NT	0.00078312	0.00000000
PIPELINE TX: FULL	PT	0.00156726	0.00935014
RESIDENTIAL TX: FARM1	R1	0.00058734	0.00000000
RESIDENTIAL PIL: FULL	RF	0.00078312	0.00000000
RESIDENTIAL PIL: GENERAL	RG	0.00078312	0.00000000
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00078312	0.00000000
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00078312	0.00000000
RESIDENTIAL TX: FULL	RT	0.00078312	0.00000000
SHOPPING CENTER TX: FULL	ST	0.00108016	0.00644411
SHOPPING CENTER TX: EXCESS LAND	SU	0.00108016	0.00644411
MANAGED FOREST TX: FULL	TT	0.00019578	0.00116800
AGGREGATE EXTRACTION TX: FULL	VT	0.00085799	0.00511870
COMMERCIAL (New Construction) TX: FULL	XT	0.00108016	0.00644411
COMMERCIAL (New Construction) TX: EXCESS LAND	XU	0.00108016	0.00644411
COMMERCIAL (New Construction) TX: VACANT LAND	XX	0.00108016	0.00644411

Schedule "D" to By-law 2026-###
Listing of Business Improvement Properties

Property Class	Roll Number	Assessment
CF	010 00200201.0000	184,000
Commercial PIL: Full Total		184,000
CT	010 00200200.0000	641,000
CT	010 00200300.0000	301,100
CT	010 00200400.0000	190,000
CT	010 00200500.0000	1,518,800
CT	010 00200600.0000	339,800
CT	010 00200650.0000	215,400
CT	010 00200700.0000	181,700
CT	010 00200800.0000	212,800
CT	010 00201000.0000	351,200
CT	010 00201100.0000	320,000
CT	010 00201200.0000	158,100
CT	010 00201300.0000	1,219,000
CT	010 00201400.0000	915,700
CT	010 00201500.0000	330,000
CT	010 00201700.0000	741,700
CT	010 00201800.0000	931,000
CT	010 00202200.0000	249,800
CT	010 00202300.0000	322,000
CT	010 00202400.0000	281,000
CT	010 00202500.0000	294,900
CT	010 00202600.0000	191,800
CT	010 00202700.0000	608,000
CT	010 00202800.0000	296,000
CT	010 00202900.0000	316,000
CT	010 00203000.0000	352,000
CT	010 00203100.0000	584,000
CT	010 00203200.0000	515,700
CT	010 00203300.0000	364,800
CT	010 00203400.0000	263,500
CT	010 00203500.0000	902,700
CT	010 00222500.0000	255,700
CT	010 00222600.0000	122,500
CT	010 00222700.0000	103,400
CT	010 00222900.0000	116,500
CT	010 00223100.0000	205,000
CT	010 00223200.0000	181,600
CT	010 00223300.0000	143,300
CT	010 00223500.0000	748,000
CT	020 00200200.0000	941,000

Schedule "D" to By-law 2026-###
Listing of Business Improvement Properties

Property Class	Roll Number	Assessment
CT	020 00200300.0000	344,000
CT	020 00200400.0000	294,000
CT	020 00200500.0000	500,000
CT	020 00200600.0000	222,300
CT	020 00200800.0000	587,000
CT	020 00200900.0000	865,000
CT	020 00201000.0000	237,000
CT	020 00201200.0000	187,000
CT	020 00201300.0000	2,190,000
CT	020 00201500.0000	333,049
CT	020 00201600.0000	915,000
CT	020 00201700.0000	658,000
CT	020 00201800.0000	3,489,000
CT	020 00217000.0000	340,000
CT	020 00217200.0000	274,000
CT	020 00300210.0000	189,000
CT	020 00300220.0000	200,100
CT	020 00300230.0000	209,900
CT	020 00300300.0000	617,800
CT	020 00300500.0000	778,100
CT	020 00300800.0000	2,389,000
CT	020 00301000.0000	410,000
CT	020 00301100.0000	329,000
CT	020 00301200.0000	391,000
CT	020 00301400.0000	296,000
CT	020 00301700.0000	1,027,000
CT	020 00326200.0000	368,000
CT	020 00326300.0000	535,000
CT	020 00326400.0000	584,000
CT	020 00326500.0000	472,700
CT	040 00325000.0000	852,400
CT	040 00325500.0000	500,500
CT	040 00325600.0000	257,461
Commercial Taxable: Full Total		38,768,810
CU	010 00201200.0000	75,200
CU	020 00300500.0000	123,900
Commercial Taxable: Excess Land Total		199,100
ST	020 00201800.0000	2,357,000
Shopping Centre Taxable: Full Total		2,357,000
	GRAND TOTAL	41,508,910