THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BY-LAW NO. 2026-30

Being a by-law to provide for the adoption of tax rates for 2026

WHEREAS Section 312 of the Municipal Act, S.O. 2001 c.25 as amended, provides that the Council of a local municipality shall after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate as specified in this by-law on the assessment in each property class:

AND WHEREAS the Council for the Corporation of the Municipality of Calvin has, in accordance with the Municipal Act, considered the estimates of the municipality, and whereas it is necessary that the following sums be raised by taxation for the year 2026:

General Purposes	$2,000,589
Education Purposes	$ 354,204

AND WHEREAS Section 307 of the said Act requires tax rates to be established in the same proportion to each other as the tax ratios established;

AND WHEREAS tax ratios for the 2026 year have been set in by-law 2026-03;

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of Calin to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the "Province") pursuant to Section 257.12.1 (1) of the Education Act, R.S.O. 1990, c.E.2. as amended (hereinafter referred to as the "Education Act") and the Regulations passed under the Education Act;

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 Chapter A, 31, as amended, (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Provincial Land Tribunal and the District Court;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the Assessment Act and Regulations thereto;

AND WHEREAS the "Residential Assessment", "Commercial Assessment", Industrial Assessment", "Pipeline Assessment" "Landfill Assessment", " Farm Assessment", "Managed Forest Assessment" and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS it is necessary for the Council of the Corporation of the Municipality of Calvin pursuant to the Municipal Act, to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Municipality of Calvin the estimates of all sums required for the purpose of the Corporation;

AND WHEREAS the assessments in the applicable classes and subclasses have been calculated pursuant to the provisions of the Municipal Act and the Education Act in the manner set out therein;

NOW THEREFORE the Council of the Corporation of the Municipality of Calvin enacts as follows:

1. That the tax rates for 2026 for municipal and education purposes be hereby adopted as follows:

Class	Municipal Rate	Education Rate	Total Rate
Residential	0.01493752	0.00153000	0.01646752
Commercial Occupied	0.02021644	0.00601963	0.02623607
Commercial Excess Land	0.01415151	0.00601963	0.02017114
Commercial Vacant Land	0.01415151	0.00601963	0.02017114
Industrial Occupied	0.03821797	0.00880000	0.04701797
Industrial Excess Land	0.02484168	0.00880000	0.03364168
Industrial Vacant Land	0.02484168	0.00880000	0.03364168
Aggregate Extractive Occupied	0.01643127	0.00511000	0.02154127
Landfill	0.02195240	0.00584711	0.02779951
Pipelines	0.03454451	0.00880000	0.03542451
Farm	0.00373438	0.00038250	0.00411688
Managed Forest	0.00373438	0.00038250	0.00411688
New Multi-Residential	0.01493752	0.00153000	0.01646752

2. Every owner of land shall be taxes accordingly to the tax rates in this by-law as such taxes shall become due and payable on September 30th, 2026. Non-payment of the amount on the date stated in accordance with section shall constitute default;

   A penalty shall be charged as follows: 1.25% on the first day of default plus an additional 1.25% on the first day of every calendar month thereafter in which the taxes remain unpaid;

3. For payments in lieu of taxes due to the Corporation of the Municipality of Calvin, actual amounts will be based on the assessment roll and the rates of taxation for 2026;

4. For railway rights of way, taxes due to the Corporation of the Municipality of Calvin, the actual amount due shall be based on the assessment roll and the tax rates for the year 2026;

5. Amounts required to be levies and collected by this by-law shall be reduced by the amounts levies and collected by the Interim Tax Levy as authorized by By-Law 2026-02 of the Corporation of the Municipality of Calvin;

6. The Treasurer of the Corporation of the Municipality of Calvin is hereby authorized to mail, or caused to be mailed, to the address of the residence of place of business of each property or person, a notice specifying the amount of taxes payable by such persons pursuant to the provisions of this by-law;

7. The taxes payable pursuant to this by-law shall be paid into the municipal office to the Corporation of the Municipality of Calvin on or before the respective date herein before set forth;

8. The estimated Revenues and Expenditures for the year 2026 are attached hereto and form part of this by-law, identified as Schedule “A” to this by-law.

Read and finally passed in Open Council this 23rd day of June, 2026.

Mayor
Richard Gould

Clerk
Donna Maitland

By-law 2026-30
Schedule “A”

Township of Calvin
Proposed Budget
for the year 2026

Revenue	
Taxation	$2,010,829
Grants - Operating	$ 164,277
Grants - Capital	$ 438,730
User Charges	$ 83,229
Penalties and Interest on Taxation	$ 22,000
Reserve Contribution	$ 183,784
Investment Income	$ 15,000
Total Revenue	$2,917,849
Operations	
General Government	$ 718,243
Protection to Persons and Property	$ 413,788
Transporation Services	$ 793,324
Environmental Services	$ 70,257
Health Services	$ 28,053
Social and Family Services	$ 359,903
Recreation and Cultural Services	$ 62,885
Planning and Development	$ 13,000
Total Operations	$2,459,453
Capital Costs	
General Government	$ 151,533
Protection to Persons and Property	$ 59,626
Transporation Services	$ 237,951
Recreation and Cultural Services	$ 9,286
Total Captial Costs	$ 458,396
Total Expenses	$2,917,849

Corporation of the Municipality of Calvin

Date: June 23, 2026

By-Law 2026-30 Adoption of tax rates for 2026

Resolution Number: 2026-208

Moved By: Councillor Manson

Seconded By: Councillor Latimer

WHEREAS Council for the Corporation of the Municipality of Council approved the Final 2026 Budget,

NOW THEREFORE BE IT RESOLVED THAT By-Law 2026-30 being a By-Law to provide for the adoption of tax rates for 2026 year to be read, enacted and passed this 23rd day of June 2026.

1. That the Mayor and CAO are designated as the Signing Officers and are authorized to execute on behalf of the Corporation of the Municipality of Calvin.
2. That the attached "Schedule A" be hereto and form part and parcel of this By-Law.
3. That and any other By-law inconsistent with this By-Law is hereby repealed.
4. This By-Law shall be enacted and in effect upon the signing thereof.

Carried

CERTIFIED to be a true copy of
Resolution No. 2026-208 passed by the Council of
The Corporation of the Municipality of Calvin
on the 23rd day of June, 2026.

Trish Araujo
Deputy Clerk