

The Corporation of the Municipality of Northern Bruce Peninsula
By-Law No. 2026-01
Being A By-Law to Provide for the Levy and Collection of an
Interim Tax for the Year 2026

WHEREAS Section 317 of the Municipal Act, 2001, as amended, provides that the Council of a local municipality, before the adoption of the estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes; and

WHEREAS such by-law shall be passed in the year that the amounts are to be levied and the amount levied on a property shall not exceed the prescribed percentage of fifty (50%) per cent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year; and

NOW THEREFORE the Council of the Corporation of the Municipality of Northern Bruce Peninsula enacts as follows:

1. THAT an interim rate based on fifty (50%) per cent of the total amount of taxes for municipal and school purposes levied on the property for the previous year shall be levied on each property.
2. THAT 50% of the said interim levy shall become due and payable on the 28th day of February 2026.
3. THAT the balance of the interim levy shall become due and payable on the 30th day of April 2026.
4. That a percentage charge of 1.25 per cent (1.25%) shall be imposed as a penalty for non-payment of taxes of any class or installment thereof on the first day of default and on the first day of each calendar month thereafter in which default continues up to and including December of each year as set out in By-law No. 2003-03.
5. On all other taxes in default on January 1, 2026, interest shall be added at the rate of 1.25 per cent (1.25%) per month as set out in By-law No. 2003-05.
6. The Treasurer shall send a bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the treasurer in writing to send the bill to another address, in which case it shall be sent to that address.
7. The Treasurer may send a tax bill to the taxpayer electronically, in the manner specified by the municipality if the taxpayer has chosen to receive the tax bill in that manner.
8. THAT this By-law shall come into full force and effect upon third and final reading thereof.

Read a First, Second and Third Time and Finally Passed, Signed and Sealed This 26th Day of January 2026.

Original document signed by Mayor, Milt McIver, and Clerk, Alexandra Croce.