

THE CORPORATION OF THE CITY OF ELLIOT LAKE

BY-LAW NO. 26-45

Being a by-law to levy and collect property taxes for the year 2026.

WHEREAS the Council of the Corporation of the City of Elliot Lake has by By-Law 26-45 of the City dated the 13th day of July, 2026 prepared and adopted estimates of all sums required during the year for the purposes of the City totaling \$16,923,018 pursuant to Section 290 of the Municipal Act, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*");

AND WHEREAS the total of sums required to be raised by taxation in the year 2026 shall be apportioned as follows, in accordance with Section 312 of the *Municipal Act*:

1. \$15,518,122 by the City's General Local Levy;
2. \$1,263,160 by the City's Urban Service Area Levy; and
3. \$150,000 by the City's Central Commercial Area Special Local Levy.

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, c. A31, as amended (hereinafter referred to as the "*Assessment Act*");

AND WHEREAS Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the *Assessment Act*;

AND WHEREAS the City is required to establish tax ratios pursuant to Section 308 of the *Municipal Act* for each prescribed Property Class;

AND WHEREAS the City is required to establish the treatment of each Property Subclass pursuant to Section 313 of the *Municipal Act*;

AND WHEREAS Section 312 of the *Municipal Act* provides for the establishment of tax rates to be levied for local municipal purposes;

AND WHEREAS the taxes for School purposes shall be levied, collected, and administered by the City in accordance with the Education Act, R.S.O. 1990, c.E.2, Ontario Regulation 400/98 made and most recently revised under that Act;

AND WHEREAS Part X of the *Municipal Act* provides for the issuance of tax bills and the collection and administration of tax amounts;

NOW THEREFORE, for the taxation year 2026, the Council of The Corporation of the City of Elliot Lake **ENACTS AS FOLLOWS:**

In this by-law the following words shall be defined as:

"Collector" shall mean City Treasurer, Deputy Treasurer, Tax Collector, Deputy Tax Collector, or person designated by the Treasurer;

1. **THAT** the tax ratio for property in:
 - a) the residential property class is 1.000000;
 - b) the multi-residential property class is 1.863000;
 - c) the commercial property class is 1.475000;
 - d) the industrial property class is 1.475000;
 - e) the pipeline property class is 0.700000;
 - f) the landfills property class is 1.000000;
 - g) the farm property class is 0.250000; and
 - h) the managed forest property class is 0.250000.
 - i) the aggregate extraction property class s 1.200200
2. **THAT**, in accordance with Subsection 313(1.3) of the *Municipal Act*, no tax rate reductions shall be applied to properties in the Vacant or Excess Land Subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the *Assessment Act*;
3. **THAT** the City shall levy on rateable property the Tax Rates set out in Schedule "A" attached hereto and forming part of this by-law in accordance with the following:
 - a) General Municipal Tax Rates shall be levied on all property rateable for Municipal purposes,
 - b) Urban Service Area Tax Rates shall be levied on all property rateable for Municipal purposes within the assessment roll ranges set out in Schedule "B" attached hereto and forming part of this by-law.
 - c) Central Commercial Area Tax Rates shall be levied on all property rateable for Municipal purposes captured within the assessment roll ranges set out in Schedule "B" attached hereto and forming part of this by-law.

4. **THAT** the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
5. **THAT** the final tax levy to be billed and imposed under this by-law shall be paid in two installments due on the following dates:
 - a) **50% thereof on the first Thursday of September 2026; and**
 - b) **The remainder thereof on the first Thursday of November 2026.**
6. **THAT** the Collector shall send, or cause to be sent, a tax bill to each taxpayer by way of:
 - a) Mail to the taxpayer's residence, place of business or to the premises in respect of which the taxes are payable; or
 - b) If the taxpayer has given written direction to the Collector that the bill is to be sent to an alternate address, by mail to that address; or
 - c) If the taxpayer has elected to receive their tax bill electronically in accordance with the City's terms and conditions, by electronic mail to the address provided by and the taxpayer.
7. **THAT** immediately after sending a tax bill, the Collector shall create a record of the date on which it was sent and this record shall be, in the absence of evidence to the contrary, proof that the tax bill was sent on that date.
8. **THAT** the tax bills to be issued under this by-law shall contain all the information required under Section 343 of the *Municipal Act* and shall be in a form compliant with Section 344 of that *Act*.
9. **THAT** all taxes levied under this by-law shall be payable into the hands of the Collector in accordance with the provisions of this by-law.
10. **THAT** in accordance with Section 345 of the *Municipal Act*, penalty and interest shall be imposed against amounts that become due and remain unpaid as follows:
 - a) For any installment that comes due, a penalty of one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due date; and
 - b) Any and all taxes and installments that remain unpaid after the first day of default shall be subject to interest for non-payment which will be calculated at a rate of one and one-quarter per cent (1.25%), per month and imposed on the first day of each calendar month subsequent to the date of default.
11. **THAT** the Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage

charge imposed and collectable under this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.

12. **THAT** nothing in this by-law shall prevent or preclude the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
13. **THAT** the Collector is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein;
14. **THAT** this by-law comes into force on the day it is passed.

PASSED this 13th day of July, 2026

A handwritten signature in black ink, appearing to be 'A. Wannan', written over a horizontal line.

MAYOR

A. WANNAN

A handwritten signature in blue ink, appearing to be 'N. Bray', written over a horizontal line.

CITY CLERK

N. BRAY

SCHEDULE A: 2026 PROPERTY TAX RATES

Rate Schedule	RTC/RTQ	Ratio	Municipal			Education
			General	Urban Surcharge	Central Commercial	Rate
<i>Taxable</i>						
Residential	RT	1.000000	0.02382100	0.00223201	0.00609600	0.00153000
Managed Forest	TT	0.250000	0.00595525	0.00055801	0.00152400	0.00038250
Multi-Residential	MT	1.863000	0.04437852	0.00415823	0.01135685	0.00153000
Commercial Occupied	CT, DT, ST, XT	1.475000	0.03513598	0.00329221	0.00958729	0.00880000
Commercial Excess/Vacant	CX, CU	1.475000	0.03513598	0.00329221	0.00899160	0.00880000
Industrial Occupied	IT	1.475000	0.03513598	0.00329221	0.00899160	0.00880000
Industrial Excess/Vacant	IX, IU	1.475000	0.03513598	0.00329221	0.00899160	0.00880000
Pipeline	PT	0.700000	0.01667470	0.00156242	0.00899160	0.00819560
Aggregate Extraction	VT	1.200200	0.02858996	0.00267888	0.00731642	0.00511000
<i>Payment In Lieu</i>						
Residential (No Ed)	RG	1.000000	0.02382100	0.00223201	0.00609600	Municipal Only
Residential	RH, RP	1.000000	0.02382100	0.00223201	0.00609600	0.00153
Commercial Occupied	CF, CP, GF	1.475000	0.03513598	0.00329221	0.00958729	0.00153
Commercial (No Ed)	CG	1.475000	0.03513598	0.00329221	0.00958729	Municipal Only
Commercial Vacant	CJ, CR	1.475000	0.03513598	0.00329221	0.00958729	0.0098
Commercial Vacant (No Ed)	CZ	1.475000	0.03513598	0.00329221	0.00958729	Municipal Only
Industrial Occupied	IH	1.475000	0.03513598	0.00329221	0.00899160	0.0098
Industrial Excess/Vacant	IK, IR	1.475000	0.03513598	0.00329221	0.00899160	0.0088
Landfill	HF	1.000000	0.02382100	0.00223201	0.00609600	0.0098

SCHEDULE B: 2026 URBAN SURCHARGE AND CENTRAL COMMERCIAL AREA ROLL RANGES

2026 Urban Surcharge
Special Area Roll Ranges

From	To
57-41-000-001-000-00	57-41-000-016-999-99
57-41-000-023-000-00	57-41-000-061-999-99

2026 Central Commercial Area
Special Area Roll Ranges

From	To
57-41-000-005-001-00	57-41-000-005-004-00
57-41-000-005-006-00	57-41-000-005-009-00
57-41-000-005-009-03	57-41-000-005-009-04
57-41-000-005-010-00	57-41-000-005-014-01
57-41-000-005-016-00	57-41-000-005-018-00
57-41-000-005-019-00	57-41-000-005-019-00
57-41-000-005-020-00	57-41-000-005-038-00
57-41-000-005-048-00	57-41-000-005-048-00
57-41-000-005-049-00	57-41-000-005-057-00
57-41-000-005-059-00	57-41-000-005-060-00
57-41-000-005-061-00	57-41-000-005-063-00
57-41-000-005-065-00	57-41-000-005-065-00
57-41-000-005-068-00	57-41-000-005-068-00
57-41-000-005-073-00	57-41-000-005-096-00
57-41-000-005-106-03	57-41-000-005-106-03