



By-law 36-2026

THE CORPORATION OF THE MUNICIPALITY OF WEST PERTH

Being a By-law for the purposes of adopting an annual budget and levying and collecting rates for various purposes and to provide for the payment of taxes and to provide for penalty and interest

Whereas Section 290 (1) of the *Municipal Act, S.O. 2001*, as amended provides that 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;

Whereas Section 312 (1) of the *Municipal Act, S.O. 2001*, as amended defines a "general local municipality levy" to mean the amount the local municipality decided to raise in its budget for the year under section 290 of the *Municipal Act, S.O. 2001*, as amended, on all rateable property in the local municipality;

Whereas Section 312(2) of the *Municipal Act, S.O. 2001*, as amended provides that a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

Whereas the County of Perth, under the provisions of Section 308 and 311 of the *Municipal Act, S.O. 2001*, establishes tax ratios and an upper tier tax levy for the County of Perth;

Whereas the Minister of Finance, under the provisions of Ontario Regulation 400/98, under the *Education Act R.S.O. 1990*, as amended by Ontario Regulation, establishes education tax rates;

Whereas the Municipality of West Perth, under the provisions of Section 326 of the *Municipal Act, S.O. 2001*, as amended, may identify and prescribe special services areas for levying a special local municipal levy;

Whereas Section 398 of the *Municipal Act, S.O. 2001*, as amended, provides that a local municipality may add fees and charges imposed under Part 12 of the said Act to the tax roll and collect them in the same manner as municipal taxes; and,

Whereas Section 342 and 345 of the *Municipal Act, S.O. 2001*, as amended, provides that a municipality may establish due dates, places where taxes may be paid and penalty rates for non-payment of taxes.

Now therefore be it resolved that the Council of the Corporation of the Municipality of West Perth enacts as follows:

1. That tax rates as per Schedule "A" and Schedule "B" attached hereto shall be levied and charged in 2026.
2. Taxes for properties in the commercial, industrial, business, residential/farm, farmlands, multi-residential, managed forest, landfill and pipeline tax classes shall be payable in two installments, with a due date of August 31, 2026 and November 30, 2026. The total bill shall be reduced by the amount collected on the Interim Tax Billing collected pursuant to By-law 1-2026 of the Corporation of the Municipality of West Perth.
3. There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out above. The penalty shall be one and one-quarter percent (1.25%) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2026.
4. A penalty of one-and-one-quarter percent (1.25%) per month shall be added to each installment on the first day of default and on the first day of each month thereafter that



the default continues, until December 31, 2026.

5. On all taxes of the final tax levy in default on January 1, 2027, interest shall be added at the rate of 1.25% per month for each month or fraction thereof of default.
6. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.
7. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
8. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector 's roll under Section 340 of the *Municipal Act, 2001*.
9. 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 Section 3 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
10. Nothing in this by-law shall prevent 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.
11. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
12. This By-law shall come into force and take effect on the day of the final passing thereof.

Read a first and second time this ___ day of _____ 2026.

Mayor Walter McKenzie

Clerk James Hutson

Read a third and final time and finally passed this ___ day of _____ 2026.

Mayor Walter McKenzie

Clerk James Hutson

THE CORPORATION OF THE MUNICIPALITY OF WEST PERTH

SCHEDULE "A" TO BY-LAW # 36 - 2026

RTC	TAX OR PIL	DESCRIPTION	WEST PERTH CVA	COUNTY RATES	COUNTY of PERTH LEVY	EDUCATION RATES	EDUCATION LEVY	BASE MUNICIPAL RATE	MUNICIPAL LEVY	TOTAL TAX RATE	TOTAL LEVY
RT	TAX	Residential/Farm	\$ 936,608,513	0.00391079	\$ 3,662,879	0.00153000	\$ 1,433,011	0.00789875	\$ 7,398,036	0.01333954	\$ 12,493,926
FT	TAX	Farmlands	\$ 2,076,077,099	0.00097770	\$ 2,029,781	0.00038250	\$ 794,099	0.00197469	\$ 4,099,609	0.00333489	\$ 6,923,489
TT	TAX	Managed Forests	\$ 2,193,700	0.00097770	\$ 2,145	0.00038250	\$ 839	0.00197469	\$ 4,332	0.00333489	\$ 7,316
PT	TAX	Pipeline Taxable	\$ 3,910,000	0.00641018	\$ 25,064	0.00880000	\$ 34,408	0.01294684	\$ 50,622	0.02815702	\$ 110,094
CT	TAX	Commercial Taxable Full	\$ 86,206,188	0.00487636	\$ 420,372	0.00880000	\$ 758,614	0.00984895	\$ 849,040	0.02352531	\$ 2,028,026
CF	PIL	Commercial Taxable (full) PIL (LT Keeps Ed)	\$ 3,857,000	0.00487636	\$ 18,808	0.00980000	\$ 37,799	0.00984895	\$ 37,987	0.02452531	\$ 94,594
CG	PIL	Commercial PIL (No Education)	\$ 675,600	0.00487636	\$ 3,294	0.00000000	\$ -	0.00984895	\$ 6,654	0.01472531	\$ 9,948
CU	TAX	Commercial Tax Vacant/Excess Land	\$ 738,400	0.00487636	\$ 3,601	0.00880000	\$ 6,498	0.00984895	\$ 7,272	0.02352531	\$ 17,371
CX	TAX	Commercial Taxable: Vacant Land	\$ 275,500	0.00487636	\$ 1,343	0.00880000	\$ 2,424	0.00984895	\$ 2,713	0.02352531	\$ 6,480
CZ	PIL	Commercial Vacant Land PIL (no ed)	\$ 15,800	0.00487636	\$ 77	0.00000000	\$ -	0.00984895	\$ 156	0.01472531	\$ 233
XT	TAX	New Construction Commercial Full	\$ -	0.00770113	\$ -	0.00880000	\$ -	0.00984895	\$ -	0.02635008	\$ -
IT	TAX	Industrial Taxable Full	\$ 16,983,400	0.00770113	\$ 130,791	0.00880000	\$ 149,454	0.01555422	\$ 264,164	0.03205535	\$ 544,409
LT	TAX	Large Industrial Taxable Full	\$ 7,280,200	0.00770113	\$ 56,066	0.00880000	\$ 64,066	0.01555422	\$ 113,238	0.03205535	\$ 233,370
IH	PIL	Industrial Taxable: Full, Shared PIL	\$ 10,400	0.00770113	\$ 80	0.01250000	\$ 130	0.01555422	\$ 162	0.03575535	\$ 372
IF	PIL	Industrial PIL: Full	\$ 14,700	0.00770113	\$ 113	0.01250000	\$ 184	0.01555422	\$ 229	0.03575535	\$ 526
LU	TAX	Large Industrial Taxable: Excess Land	\$ 72,300	0.00770113	\$ 557	0.00880000	\$ 636	0.01555422	\$ 1,125	0.03205535	\$ 2,318
IU	TAX	Industrial Taxable: Excess Land	\$ 91,600	0.00770113	\$ 705	0.00880000	\$ 806	0.01555422	\$ 1,425	0.03205535	\$ 2,936
IX	TAX	Industrial Taxable: Vacant Land	\$ 457,500	0.00770113	\$ 3,523	0.00880000	\$ 4,026	0.01555422	\$ 7,116	0.03205535	\$ 14,665
MT	TAX	Multi Residential Taxable Full	\$ 7,871,500	0.00391079	\$ 30,784	0.00153000	\$ 12,043	0.00789875	\$ 62,175	0.01333954	\$ 105,002
NT	TAX	New Multi Residential Taxable Full	\$ 728,000	0.00391079	\$ 2,847	0.00153000	\$ 1,114	0.00789875	\$ 5,750	0.01333954	\$ 9,711
JT	TAX	Industrial (New Construction) Full	\$ -	0.00770113	\$ -	0.00880000	\$ -	0.01555422	\$ -	0.03205535	\$ -
HF	PIL	Landfill PIL: Full	\$ 1,092,000	0.00491361	\$ 5,366	0.00980000	\$ 10,702	0.00992419	\$ 10,837	0.02463780	\$ 26,905
XU	TAX	New Construction Commercial Excess Land	\$ -	0.00770113	\$ -	0.00880000	\$ -	0.00984895	\$ -	0.02635008	\$ -
VT	TAX	Aggregate Extraction Taxable	\$ 3,139,700	0.00626646	\$ 19,675	0.00511000	\$ 16,044	0.01265657	\$ 39,738	0.02403303	\$ 75,457
E	TAX	Exempt	\$ 104,766,600	0.00000000	\$ -	0.00000000	\$ -	0.00000000	\$ -	-	\$ -
		Total	\$ 3,253,065,700		\$ 6,417,872		\$ 3,326,897		\$ 12,962,380		\$ 22,707,150

THE CORPORATION OF THE MUNICIPALITY OF WEST PERTH

SCHEDULE "B" TO BY-LAW # 36 - 2026

RTC	DESCRIPTION	BIA Rate	Assessment	Levy	Minimum \$100	Total BIA Levy
CT	Commercial Taxable Full	0.00151163	\$ 13,151,430	\$ 19,880	\$ 242.50	20,123
CU	Commercial Tax Vacant/Excess Land	0.00151163	\$ 9,400	\$ 14		14
CX	Commercial Taxable: Vacant Land	0.00151163	\$ 20,000	\$ 30		30
	Total		\$ 13,180,830	\$ 19,924	\$ 243	20,167