

THE CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

BY-LAW NO. 2026-006

BEING a by-law to levy and adopt the 2026 tax rates.

WHEREAS the *Municipal Act, 2001*, s. 290, 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 municipal purposes;

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

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry have adopted the transition ratios for county and municipal purposes and the county tax rates through their By-law Nos. 5519 and 5520;

AND WHEREAS the 2026 levy for general purposes, for the Township of South Stormont has been set at \$11,155,549 with special area rates having been set at \$2,809 for Eamer's Corners Sewer;

AND WHEREAS the *Municipal Act, 2001*, S. 342, as amended, authorizes municipalities to pass by-laws requiring payment of charges including taxes, local improvements, sewer rates, special rates and other rents and rates payable as taxes in bulk or installments.

NOW THEREFORE Council of the Township of South Stormont enacts as follows:

1. That the estimates and tax rates for the current year are as set forth in Schedule "A" attached to this by-law, and shall be levied upon each property class.
2. That the special area rates as set forth in Schedule "A" attached to this by-law shall be levied where applicable.
3. That the Treasurer is hereby instructed to bill and collect the tax levies adopted by the United Counties of Stormont, Dundas and Glengarry and the Minister of Finance's 2026 Education Tax Rates.
4. That every owner of land in the capped and uncapped classes shall be taxed according to the rates in this by-law and such taxes shall become due and payable in two installments; 50% of the final levy, rounded upwards, shall become due and payable on the 31st day of July, 2026 and the balance shall become due and payable on the 29th day of September, 2026.

5. That non-payment of the installment amount(s) on the due dates stated shall constitute default.
6. That penalty of 1¼% shall be added on the first day of default on all taxes levied and thereafter a penalty of 1¼% shall be added on the first day of each calendar month in which default continues until December 31, 2026.
7. That on all taxes in default on January 1, 2027, interest shall be added at a rate of 1¼% per month or fraction thereof in which the default continues.
8. That penalties and interest added in default shall become due and payable and shall be collected as if same had originally been imposed and formed part of such unpaid tax levy.
9. That the Treasurer shall mail or cause to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a notice specifying the amount of taxes payable.
10. That taxes are payable in Canadian currency, cash, cheque or debit at the Township of South Stormont Municipal Office. In addition, payments may be made at most financial institutions as well as by internet/telephone banking.
11. The appropriate service charge will be applied for any returned payment. Two instances of returned payments within a 12-month period may result in the Township not accepting payments for one year unless by certified cheque, bank draft or cash. If, after the one-year period there is a second recurrence of two returned payments, payments may not be accepted indefinitely unless by certified cheque, bank draft or cash.
12. Pre-Authorized Payment Plan (PAP) Options
 - i) Taxpayers without arrears may pay their taxes through pre-authorized electronic payments from January to October. Properties enrolled in this option are not subject to penalty for non-payment of taxes on the due dates indicated in this by-law. Two instances of returned payments in a one-year period will result in removal from this payment option. The appropriate service charge will apply in each instance.
 - ii) Taxpayers without arrears may pay the amount owing on their taxes through pre-authorized electronic payments on the instalment due date. Two instances of returned payments in a one-year period will result in removal from this payment option. The appropriate service charge will apply in each instance.

iii) Taxpayers with arrears may pay their taxes through twelve monthly pre-authorized electronic payments. The monthly amount to be withdrawn may be specified by the payor. Penalties and interest will continue to accumulate on overdue balances for properties enrolled in this PAP option. Two instances of returned payments in a one-year period will result in removal from this payment plan. The appropriate service charge will apply in each instance.

13. That Schedule "A" attached hereto shall be and form part of this by-law.

14. That any by-law inconsistent with this by-law is hereby repealed.

READ AND PASSED in open council, signed and sealed this 11th day of February 2026.



Mayor



D/Clerk

SCHEDULE "A" TO BY-LAW NO. 2026-006

Property Class	Tax Class	Ratio	Municipal Tax Rate	County Tax Rate	Education Tax Rate
Commercial PIL (Full)	CF	1.634027	0.01034822	0.01141998	0.01250000
Commercial PIL (General)	CG	1.634027	0.01034822	0.01141998	0.00000000
Commercial Taxable (Full, Shared)	CH	1.634027	0.01034822	0.01141998	0.01250000
Commercial Taxable	CT	1.634027	0.01034822	0.01141998	0.00880000
Commercial Excess Land	CU	1.143819	0.00724375	0.00799399	0.00880000
Commercial Vacant Land	CX	1.143819	0.00724375	0.00799399	0.00880000
Commercial PIL (General Vacant Land)	CZ	1.143819	0.00724375	0.00799399	0.00000000
Exempt	E	0.000000	0.00000000	0.00000000	0.00000000
Farm PIL (Tenant of Province)	FP	0.250000	0.00158324	0.00174721	0.00038250
Farmland	FT	0.250000	0.00158324	0.00174721	0.00038250
Parking Lot Taxable: Full	GT	1.634027	0.01034822	0.01141998	0.00880000
Landfill PIL	HF	1.444403	0.00914734	0.01009472	0.05908940
Industrial PIL (Full, Shared PIL)	IH	2.063433	0.01306763	0.01442104	0.01250000
Industrial PIL Vacant Land (Shared)	IJ	1.444403	0.00914734	0.01009472	0.01250000
Industrial PIL Excess Land (Shared)	IK	1.444403	0.00914734	0.01009472	0.01250000
Industrial Occupied	IT	2.063433	0.01306763	0.01442104	0.00880000
Industrial Excess Land	IU	1.444403	0.00914734	0.01009472	0.00880000
Industrial Vacant Land	IX	1.444403	0.00914734	0.01009472	0.00880000
Large Industrial Taxable	LT	4.143248	0.02623900	0.02895656	0.00880000
Large Industrial Excess Land	LU	2.900273	0.01836729	0.02026959	0.00880000
Multi-Residential	MT	1.000000	0.00633296	0.00698886	0.00153000
New Multi-Residential	NT	1.000000	0.00633296	0.00698886	0.00153000
Pipelines	PT	1.367866	0.00866264	0.00955982	0.00880000
Residential PIL (General)	RG	1.000000	0.00633296	0.00698886	0.00000000
Residential PIL (Shared PIL -Full)	RH	1.000000	0.00633296	0.00698886	0.00153000
Residential PIL (Tenant of Province)	RP	1.000000	0.00633296	0.00698886	0.00153000
Residential and Farm	RT	1.000000	0.00633296	0.00698886	0.00153000
Managed Forests	TT	0.250000	0.00158324	0.00174721	0.00038250
Aggregate	VT	1.679029	0.01063322	0.01173449	0.00511000

TOTAL DIRECT TAXATION

Eamers Corners Sewer		
Property Class	Tax Class	TAX RATE
Commercial Taxable	CT	0.00064018
Residential and Farm	RT	0.00039084

Ratio set by Upper Tier under By-Law No. 5519

SDG Counties Tax Rate approved under By-Law No. 5520

Education Tax Rate approved by Minister of Finance December 10, 2025