9.6

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BY-LAW NO. 2026-02

BEING A BY-LAW TO PROVIDE FOR INTERIM TAX RATES FOR THE YEAR 2026.

WHEREAS Section 317(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the Council of a local municipality may, before the adoption of the estimates for the year, pass a by-law levying amounts, as specified in the by-law, on the assessment of property in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 317(3)(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the amount to be levied under subsection (1) is restricted in that the amount levied on a property shall not exceed 50 percent of the total amount of taxes for municipal and school purposes levied on the property for the previous year;

AND WHEREAS Section 317(4)(b) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the amounts levied under Section 317(1) shall be levied on the assessment according to a preliminary assessment roll provided by the assessment corporation for that purpose;

AND WHEREAS Section 350(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that where taxes are owed in respect of any land occupied by a tenant, the Treasurer may give the tenant notice in writing requiring the tenant to pay the rent in respect of the land to the Treasurer as it becomes due up to the amount of the taxes due and unpaid plus costs, and the tenant shall comply with such notice;

AND WHEREAS the Council of the Municipality of Calvin deems it appropriate to provide such interim levy on the assessment of property in this municipality;

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

1. **THAT** a Tax Roll shall be prepared in accordance with the provision of the *Municipal Act*, the provisions of which sections are hereby adopted, and the following taxes shall be levied and collected on all the rateable properties in the Municipality of Calvin:
   a) An Interim Tax equal to 50% of the 2025 taxes for all purposes on each ratable property within the Municipality of Calvin;

2. **THAT** the taxes shall become due and payable on the 31st of March, 2026 but may be paid in one installment:
   a) Non-payment of the amount due on the dates stated in accordance with this section shall constitute default.

3. **THAT** the Treasurer, no later than 21 days prior to the date that the first installment is due, shall mail or cause to be mailed to the address of the residence or place of business of a taxpayer, a tax bill setting out the tax payments required to be made pursuant to this by-law and the respective dates by which they are to be paid to avoid penalty, and the particulars of the penalties imposed for any late payment;

4. **THAT** taxes shall be payable to the Corporation of the Municipality of Calvin and shall be paid to the Treasurer at the Municipal office or by mail addressed to the Municipal office. Taxes may also be paid through telephone/online banking or using electronic bank transfer;

5. **THAT** the subsequent levy for the current year to be made under the Act shall be reduced by the amount to be raised by the levy imposed by this by-law;

6. **THAT** the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due;

7. **THAT** in default of payment of any installment of property taxes levied herein, by the required due date for payment thereof, a percentage

charge of one and one-quarter percent (1¼ %) is hereby imposed as a penalty for non-payment of such taxes on the first day of default. A percentage charge of one and one-quarter percent (1¼ %) is hereby imposed each month of the amount of taxes due and unpaid as interest charges and will begin to accrue the day after the first day of default;

8. **THAT** the provisions of Section 317 of the Act, as amended, apply to this by-law with necessary modifications; and

9. **THAT** nothing in this by-law shall prevent the Treasurer 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.

READ AND PASSED IN OPEN COUNCIL SESSION ON this 13th day of January 2026.

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Mayor
Richard Gould

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CAO/Clerk
Donna Maitland

9.7

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BY-LAW NO. 2026-03

BEING A BY-LAW TO SET TAX RATIOS FOR THE MUNICIPALITY OF CALVIN FOR THE YEAR 2026.

WHEREAS The Corporation of the Municipality of Calvin is required to establish tax ratios pursuant to Section 308 of the *Municipal Act, 2001*, S.O. 2001, c.25 as amended (herein referred to as the "Act");

AND WHEREAS the tax ratios set out below establish the relative amount of taxation to be borne by each property class;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, c. A.31, as amended and Regulations thereto;

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

1. **THAT** for the taxation year 2026, the tax ratio for property in:

a)	Residential	1.000000
b)	Commercial	1.353400
c)	Industrial	2.558522
d)	Landfill	1.469615
e)	Pipelines	2.312600
f)	Farm	0.250000
g)	Managed Forest	0.250000
h)	Commercial/Vacant/New	0.947381
i)	Industrial Vacant	1.662982

2. **THAT** this By-law shall come into force and take effect on the date of its final passing.

READ AND PASSED IN OPEN COUNCIL SESSION this 13th day of January 2026.

Mayor
Richard Gould

Clerk
Donna Maitland

9.8

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BY-LAW NO. 2026-04

BEING A BY-LAW TO AUTHORIZE TEMPORARY BORROWING FROM TIME TO TIME TO MEET CURRENT EXPENDITURES DURING THE FISCAL YEAR ENDING DECEMBER 31st, 2026

WHEREAS the *Municipal Act*, 2001, S.O. 2001, c. 25, Section 407, as amended from time to time, provides authority for a municipality to authorize the Treasurer to borrow from time to time, such sums as the Council considers necessary to meet, until taxes are collected and other revenues are received, the current expenditures of the Municipality for the year;

AND WHEREAS the total amount which may be borrowed from all sources at any one time to meet the current expenditures of the Municipality, except with the approval of the Ontario Land Tribunal, is limited by Section 407 of the *Municipal Act*, 2001;

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

1. THAT the Treasurer is hereby authorized to borrow from time to time during the 2026 fiscal year (hereinafter referred to as the current year) such sums as may be necessary to meet, until taxes are collected and other revenues are received, the current expenditures of the Municipality for the current year;

2. THAT the lender(s) from whom amounts may be borrowed under authority of this by-law shall be The Bank of Nova Scotia and/or Caisse Alliance and such other lender(s) as may be determined from time to time by by-law of Council;

3. THAT the total amount which may be borrowed at any one time under this by-law plus any outstanding amounts of principal borrowed and accrued interest under Section 407 together with the total of any similar borrowings that have not been repaid, shall not exceed from January 1st to September 30th of the current year, 50 percent of the total estimated revenues of the Municipality as set out in the budget adopted for the current year; and from October 1st to December 31st of the current year, 25 percent of the total of the estimated revenues of the Municipality as set out in the budget adopted for the current year;

4. THAT the Treasurer shall, at the time when any amount is borrowed under this by-law, ensure that the lender is or has been furnished with a certified copy of this by-law, if applicable, and a statement showing the nature and amount of the estimated revenues for the current year and also showing the total of any other amounts borrowed from any and all sources under authority of Section 407 of Municipal Act, 2001 that have not been repaid;

5. a) If the budget for the current year has not been adopted at the time an amount is borrowed under this by-law, the statement furnished under section 4 shall show the nature and amount of the estimated revenues of the Municipality as set forth in the budget adopted for the previous year and the nature and amount of the revenues received for and on account of the current year.

b) If the budget for the current year has not been adopted at the time an amount is borrowed under this by-law, the limitation on borrowing set out in section 3 shall be calculated for the time being upon the estimated revenues of the Municipality as set forth in the budget adopted for the previous year less all revenues received for and on account of the current year.

6. THAT for purposes of this by-law, the estimated revenues referred to in section 3, 4 and 5 do not include revenues derivable or derived from, a) arrears of taxes, fees or charges; or b) a payment from a reserve fund of the municipality, whether or not the payment is for a capital purpose;

7. THAT the Treasurer is hereby authorized and directed to apply in payment of all or any sums borrowed under this by-law, together with interest thereon, all or any of the moneys hereafter collected or received, either on account of or realized in respect of the taxes levied for the current year and previous years or from any other source, that may be lawfully applied for such purpose;

8. THAT evidences of indebtedness in respect of borrowings made under section 1 shall be signed by the head of Council and the CAO/Treasurer;

9. THAT the lender shall not be responsible for establishing the necessity of temporary borrowing under this by-law or the manner in which the borrowing is used; and

10. THAT this by-law shall take effect on the final day of passing.

Passed on this 13th day of January 2026.

Mayor **CAO/Treasurer**