

THE CORPORATION OF THE TOWN OF GORE BAY

BY-LAW NO. 2026-04

BEING A BY-LAW TO ESTABLISH TAX RATIOS AND TO LEVY AND COLLECT MUNICIPAL TAXES FOR THE YEAR 2026

WHEREAS section 290 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, requires the Council of a municipality to prepare and adopt estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS section 307 of the Municipal Act, 2001 authorizes the Council of a municipality to prescribe tax rates for property classes;

AND WHEREAS section 308(4)4 of the Municipal Act, 2001 requires a single-tier municipality to pass a by-law in each year to establish the tax ratios for that year;

AND WHEREAS section 312 of the Municipal Act, 2001 requires the Council of a municipality to levy a separate tax rate on the assessment in each property class;

AND WHEREAS the Council of the Corporation of the Town of Gore Bay has adopted the estimates for the year 2026 and determined the amount required to be raised for municipal purposes through taxation;

AND WHEREAS the assessment roll for the year 2026 has been returned by the Municipal Property Assessment Corporation in accordance with the Assessment Act;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF GORE BAY ENACTS AS FOLLOWS:

1. Definitions

In this by-law:

“Assessment Roll” means the assessment roll prepared by the Municipal Property Assessment Corporation for the Town of Gore Bay for the year 2026, as amended from time to time.

“Municipal Purposes” means all lawful municipal purposes for which taxes may be levied under the Municipal Act, 2001.

2. Establishment of Tax Ratios

For the purposes of section 308 of the Municipal Act, 2001, the tax ratios for the Town of Gore Bay for the year 2026 are hereby established as follows:

Residential: 1.0000

Multi-Residential: 1.0000

Commercial: 1.0000

Industrial: 1.0000

Farmland: 0.2500

Managed Forest: 0.2500

3. Levy of Municipal Taxes

A tax is hereby levied for municipal purposes for the year 2026 upon all rateable property in the Town of Gore Bay.

The taxes levied under this by-law shall be calculated by applying the municipal tax rates established herein to the assessed value of each property class and subclass as shown on the Assessment Roll.

4. Municipal Tax Rates

The municipal tax rates for the year 2026 are hereby prescribed for each property class and subclass as set out in Schedule “A” attached hereto and forming part of this by-law.

5. Education Taxes

The education tax rates for the year 2026 as established by the Minister of Finance for the Province of Ontario shall be levied and collected in the same manner as municipal taxes.

6. Payment of Taxes

Taxes levied under this by-law shall be payable in two instalments as follows:

First instalment: the last working day of April, 2026

Second instalment: the last working day of September, 2026

7. Alternative Payment Arrangements

Notwithstanding the instalment dates set out herein, the Treasurer is authorized to accept payment of taxes at such other times and in such other payment arrangements as may be established by the municipality, including pre-authorized or periodic payment arrangements.

8. Penalty and Interest

Penalty and interest shall be added to unpaid taxes in accordance with section 345 of the Municipal Act, 2001.

9. Administration and Collection

The Treasurer of the Town of Gore Bay is hereby authorized to bill, levy, and collect the taxes imposed by this by-law.

Taxes levied under this by-law shall be deemed to have been imposed on January 1, 2026.

10. Severability

If any section or part of this by-law is found by a court of competent jurisdiction to be invalid, such section or part shall be severed and the remainder of the by-law shall continue in force.

11. Effective Date

This by-law shall come into force and take effect upon final passage.

READ A FIRST, SECOND, AND THIRD TIME AND FINALLY PASSED THIS 9th DAY OF FEBRUARY 2026.

.....
MAYOR

.....
CLERK

SCHEDULE "A"

BY-LAW NO. 2026-04

Property Class	Municipal Tax Rate	Education Tax Rate	Total Tax Rate
Residential	0.0204520	0.0015300	0.0219820
Multi-Residential	0.0204520	0.0015300	0.0219820
Commercial	0.0204520	0.0088000	0.0292520
Industrial	0.0204520	0.0088000	0.0292520
Farmlands	0.0051130	0.0003830	0.0054960
Managed Forests	0.0051130	0.0003830	0.0054960