

The Corporation of the Township of Whitewater

Region By-law Number 26-05-1836

Being a by-law to provide for the adoption of 2026 Property Taxation Rates and to further provide for penalty and interest in default of payment

Whereas, Section 290 of *The Municipal Act, 2001 S.O. 2001 c.25*, provides that Council shall pass a by-law to levy a separate tax rate on the assessment in each property class; and Sections 307, 308 require tax rates to be established in the same proportion of tax ratios with exceptions; and

Whereas, the 2026 Tax Levy for General Own Purposes has been set at \$8,301,985.00; and

Whereas, the County of Renfrew has passed by-laws to establish the County tax rates and to adopt optional tools for purposes of administering limits for the Commercial, Industrial and Multi-Residential Property Classes and these tax rates are included on Schedule "A" to this by-law; and

Whereas, the Provincial Government through Regulation 400/98 as amended has established the tax rates for school purposes and these tax rates are included on Schedule "A" to this by-law; and

Whereas, Section 345(1)(2)(3) provide for penalties for non-payment of taxes and interest on tax arrears;

Now therefore Council of the Corporation of the Township of Whitewater Region enacts as follows:

1. That for the year 2026, the tax rates shown on Schedule "A" to this by-law shall be levied upon the whole of the assessment in each property class shown on Schedule "A" to this by-law.
2. That for payments in lieu of taxes due to the Township, the actual amount due shall be based on the assessment roll and the tax rates for the year 2026.
3. That any amounts levied by the interim levy shall be deducted from the amounts levied by this by-law.
4. That every owner of ratable property in the Township of Whitewater Region shall be taxed according to the tax rates on Schedule "A" of this by-law, and such taxes shall become due and payable in two installments as follows, the first installment being 50% of the final levy shall become due and payable on the 31st day of August, 2026 and the balance of the final levy rounded to the whole dollar shall become due and payable on the 30th day of October, 2026 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
5. That on all taxes of the levy, which are in default, a penalty of (1¼) one and one quarter per cent shall be added on the 1st day of each and every month the default continues, until December 31st, 2026.
6. That on all taxes in default on January 1st, 2027, interest of (1¼) one and one quarter per cent shall be added on the 1st day of each and every month the default continues.

7. That penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
8. That 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, or, that the collector may send electronically or cause the same to be sent electronically to the resident or business of such person indicated on the last revised assessment roll, at their request, an electronic notice specifying the amount of taxes payable.
9. That taxes are payable at the Township of Whitewater Region, P.O. Box 40, 44 Main Street, Cobden, Ontario or at the Bank of Nova Scotia, Pembroke, Cobden, or through telebanking with all major banks or Pre-Authorized Payment arranged through the Township of Whitewater Region or electronically through the Township Managed online payment portal.
10. That Schedule "A" attached hereto shall form a part of this by-law.
11. This by-law shall come into force and take effect upon the date of the passage of the County of Renfrew by-laws to establish the County tax rates and to adopt optional tools for purposes of administering limits for the Commercial, Industrial and Multi-Residential Property Classes.

Read a first, second and third time and finally passed this 20th day of May, 2026.

Neil Nicholson, Mayor

Ivan Burton, CAO/ Clerk

TAX RATES FOR YEAR 2026					
TOWNSHIP OF WHITEWATER REGION					
PROPERTY CLASS		WHITEWATER REGION TAX RATE	COUNTY OF RENFREW TAX RATE	EDUCATION TAX RATE	TOTAL TAX RATE
RESIDENTIAL/FARM	RT	0.00824185	0.00464060	0.00153000	0.01441245
NEW MULTI-RESIDENTIAL	NT	0.00824185	0.00464060	0.00153000	0.01441245
MULTI-RESIDENTIAL	MT	0.01601887	0.00901947	0.00153000	0.02656834
COMMERCIAL - OCCUPIED	CT	0.01495649	0.00842130	0.00880000	0.03217779
COMMERCIAL - EXCESS LAND	CU	0.01495649	0.00842130	0.00880000	0.03217779
COMMERCIAL - VACANT LAND	CX	0.01495649	0.00842130	0.00880000	0.03217779
COMMERCIAL - SMALL SCALE ON FARM BUSINESS 2	C0	0.00373912	0.00210532	0.00220000	0.00804444
COMMERCIAL - SMALL SCALE ON FARM BUSINESS 1	C7	0.00373912	0.00210532	0.00220000	0.00804444
INDUSTRIAL - OCCUPIED	IT	0.02033186	0.01144791	0.00880000	0.04057977
INDUSTRIAL - EXCESS LAND	IU	0.02033186	0.01144791	0.00880000	0.04057977
INDUSTRIAL - VACANT LAND	IX	0.02033186	0.01144791	0.00880000	0.04057977
INDUSTRIAL - SMALL SCALE ON FARM BUSINESS 1	I7	0.00508297	0.00286198	0.00220000	0.01014495
LARGE INDUSTRIAL- OCCUPIED	LT	0.02225301	0.01252962	0.00880000	0.04358263
LARGE INDUSTRIAL- EXCESS LAND	LU	0.02225301	0.01252962	0.00880000	0.04358263
PIPELINES	PT	0.01098474	0.00618499	0.00880000	0.02596973
FARMLANDS	FT	0.00206046	0.00116015	0.00038250	0.00360311
MANAGED FORESTS	TT	0.00206046	0.00116015	0.00038250	0.00360311
AGGREGATE EXTRACTION	VT	0.01654417	0.00931524	0.00511000	0.03096941
COMMERCIAL PIL (FULL)	CF	0.01495649	0.00842130	0.01250000	0.03587779
COMMERCIAL PIL GENERAL	CG	0.01495649	0.00842130		0.02337779
COMMERCIAL SHARED PIL	CH	0.01495649	0.00842130	0.01250000	0.03587779
COMMERCIAL - EXCESS SHARED PIL	CK	0.01495649	0.00842130	0.01250000	0.03587779
COMMERCIAL - TENNANT of PROV PIL	CP	0.01495649	0.00842130	0.00880000	0.03217779
LANDFILL PIL: FULL - NO SUPPORT	HF	0.00980011	0.00551798	0.00980000	0.02511809
RESIDENTIAL PIL SHARED	RH	0.00824185	0.00464060	0.00153000	0.01441245
RES & FARM - GENERAL	RG	0.00824185	0.00464060		0.01288245
INDUSTRIAL - PIL	IH	0.02033186	0.01144791	0.01250000	0.04427977
RES & FARM - PIL	RP	0.00824185	0.00464060	0.00153000	0.01441245