

**The Corporation
of the
Municipality of Huron East
By-law No. 051 for 2026**

Being a By-law for the Purpose of Levying and Collecting Rates for Various Purposes
and to Provide for the Payment of Taxes and to Provide for Penalty and Interest

Whereas Section 312 (1) of the Municipal Act, R.S.O., 2001, c.25, 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, R.S.O., 2001, c.25, as amended, on all rateable property in the local municipality;

And Whereas Section 317 (1) of the Municipal Act, R.S.O., 2001, c.25, as amended, provides that the council of a local municipality, before the adoption of estimates for the year under section 290, may pass a By-Law levying amounts on the assessment of property in the local municipality rateable for local municipal purposes;

And Whereas the Council of the Municipality of Huron East deems it appropriate to provide for such interim levy on the assessment of property in this Municipality;

And Whereas Section 312(2) of the Municipal Act, R.S.O., 2001, c.25, 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;

And Whereas the County of Huron, under the provisions of Section 308, 311 and 312 of the Municipal Act, R.S.O., 2001, c.25, as amended has by By-law 2026-014 established a county tax levy and tax ratios for 2026;

And 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 11/22, established education tax rates for 2026;

And Whereas the Municipality of Huron East, under the provisions of Section 326 of the Municipal Act, R.S.O., 2001, c.25, as amended, has by By-law 2026-051 identified and prescribed special service areas for levying a special local municipal levy;

And Whereas Section 342 and 345 of the Municipal Act, R.S.O., 2001, c.25, 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 the Council of the Corporation of the Municipality of Huron East enacts as follows:

1. The amounts levied shall be as follows:

1.1 For all property classes there shall be imposed and collected an interim levy calculated on the 2026 assessment:

(a) 50% of the 2025 tax rate as applied for municipal and school purposes as levied in the year 2026.

1.2 The subsequent levy for the year 2026 to be made under the Municipal Act, shall be reduced by the amount to be raised by the levy imposed by paragraph 1.1 of this By-law.

(a) Tax rates as per Schedule "A", and "B and attached hereto shall be levied and charged in 2026.

2. For the purposes of calculating the taxes to be levied under the provisions of paragraph 1.1, the 50% tax rate calculation shall include amounts collected as special rate areas.

3. Provisions of this By-law apply in the event that assessment is added for the year 2026 to the collector's roll after the date this By-law is passed and a levy shall be imposed and collected.
4. The interim tax levy imposed by this By-law shall be paid in two equal installments due on the following dates:
 - 4.1 March 27th, 2026
 - 4.2 June 26th, 2026
5. The subsequent tax levy imposed by this By-law shall be paid in two equal installments due on the following dates:
 - 5.1 September 25th, 2026
 - 5.2 November 27th, 2026
6. The provisions of Section 317 of the Municipal Act, S.O. 2001, c.25, as amended, apply to this By-law with necessary modifications.
7. 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 until the arrears of taxes are paid in full.
8. Payments on accounts will be applied to interest outstanding with the balance being applied to the taxes outstanding.
9. 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.
10. The Collector may send a tax bill to the taxpayer electronically if the taxpayer has chosen to receive the tax bill in that manner under Section 343 (6.1) of the Municipal Act, R.S.O., 2001.
11. 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, R.S.O. 2001.
12. 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.
13. 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.
14. 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.
15. 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 14th day of April 2026.

Read a third time and finally passed this 14th day of April 2026.



Alvin McLellan, Deputy Mayor



Meaghan McCallum, Clerk

**The Corporation
of the
Municipality of Huron East
Schedule “A” of By-law No. 051 for 2026**

Property Class (RTC)		Weighted Assessment	Huron East Tax Rates	Huron East	County Tax Rates	County	Education Tax Rates	Education
Taxable								
R - Residential	RT	855,307,101	0.00820571	7,018,402	0.00556720	4,761,666	0.00153000	1,308,620
R - Residential - Shared PIL	RH	252,000	0.00820571	2,068	0.00556720	1,403	0.00153000	386
M - Multi-Residential	MT	11,610,060	0.00902628	95,269	0.00612392	64,636	0.00153000	16,149
C - Commercial - Taxable Full	CT	54,444,279	0.00902628	446,754	0.00612392	303,102	0.00880000	435,554
C - Commercial - Taxable Full - Shared PIL	CH	442,200	0.00902628	3,629	0.00612392	2,462	0.00980000	3,940
C - Commercial - Taxable - Excess Land	CU	485,870	0.00902628	3,987	0.00612392	2,705	0.00880000	3,887
C - Commercial - Taxable - Vacant Land	CX	529,210	0.00902628	4,343	0.00612392	2,946	0.00880000	4,234
C - Commercial - Small Scale on Farm Business 1	C7	3,630	0.00225657	30	0.00153098	20	0.00220000	29
C - Commercial - Small Scale on Farm Business 2	C0	13,750	0.00225657	113	0.00153098	77	0.00220000	110
I - Industrial - Taxable Full	IT	33,578,490	0.00902628	275,535	0.00612392	186,938	0.00880000	268,628
I - Industrial - Taxable Full - Shared PIL	IH	543,180	0.00902628	4,457	0.00612392	3,024	0.00980000	4,839
I - Industrial - Taxable - Excess Land	IU	66,660	0.00902628	547	0.00612392	371	0.00880000	533
I - Industrial - Taxable - Vacant Land	IX	416,350	0.00902628	3,416	0.00612392	2,318	0.00880000	3,331
I - Industrial - Taxable - Excess Land - Shared PIL	IK	72,380	0.00902628	594	0.00612392	403	0.00980000	645
I - Industrial - Taxable - Vacant Land - Shared PIL	IJ	3,410	0.00902628	28	0.00612392	19	0.00980000	30
I - Industrial - Small Scale on Farm Business 1	I7	23,870	0.00225657	196	0.00153098	133	0.00220000	191
I - Industrial - Small Scale on Farm Business 2	I0	13,750	0.00225657	113	0.00153098	77	0.00220000	110
I - Industrial - Taxable - Farmland Awaiting Development Phase 1	I1	4,250	0.00205143	35	0.00139180	24	0.00038250	7
P - Pipeline	PT	4,760,000	0.00574400	39,059	0.00389704	26,500	0.00458716	31,193

Property Class (RTC)		Weighted Assessment	Huron East Tax Rates	Huron East	County Tax Rates	County	Education Tax Rates	Education
F - Farmland	FT	535,769,400	0.00205143	4,396,374	0.00139180	2,982,735	0.00038250	819,727
T - Managed Forest	TT	811,125	0.00205143	6,656	0.00139180	4,516	0.00038250	1,241
V - Aggregate Extraction	VT	3,910,412	0.00734474	32,088	0.00498307	21,770	0.00511000	22,325
PIL								
C - Commercial - PIL Full	CF	2,954,930	0.00902628	24,247	0.00612392	16,451	0.00980000	26,326
C - Commercial - PIL General	CG	354,640	0.00902628	2,910	0.00612392	1,974	0.00000000	-
C - Commercial - PIL General - Vacant Land	CZ	122,650	0.00902628	1,006	0.00612392	683	0.00000000	-
H - Landfill - PIL Full	HF	66,330	0.00902628	544	0.00612392	369	0.00677916	409
Total Taxable and PIL		1,506,559,927		12,362,399		8,387,320		2,952,441

**The Corporation
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Schedule “B” of By-law No. 051 for 2026**

Property Class (RTC)		Ratio	Bridges Lights Rate	Per Roll Book as returned - Vanastra Sewers	Vanastra Sewers Rates	Per Roll Book as returned - BIA	BIA Rates
Taxable							
R - Residential	RT	1.00	0.00018434	363,600	0.00747276		
R - Residential - Shared PIL	RH	1.00					
M - Multi-Residential	MT	1.10		2,442,000	0.00822003	825,000	0.00378312
C - Commercial - Taxable Full	CT	1.10		1,957,800	0.00822003	9,111,899	0.00378312
C - Commercial - PIL Full	CF	1.10		62,500	0.00822003		
C - Commercial - Taxable Full - Shared PIL	CH	1.10		402,000	0.00822003		
C - Commercial - Taxable - Excess Land	CU						
C - Commercial - Taxable - Vacant Land	CX	1.10		82,000	0.00822003	74,000	0.00378312
C - Commercial - Small Scale on Farm Business 1	C7						
C - Commercial - Small Scale on Farm Business 2	C0						
I - Industrial - Taxable Full	IT	1.10		2,146,600	0.00822003	173,000	0.00378312
I - Industrial - Taxable Full - Shared PIL	IH	1.10		55,900	0.00822003		
I - Industrial - Taxable - Excess Land	IU						
I - Industrial - Taxable - Vacant Land	IX	1.10		104,300	0.00822003		
I - Industrial - Taxable - Excess Land - Shared PIL	IK						
I - Industrial - Taxable - Vacant Land - Shared PIL	IJ						
I - Industrial - Small Scale on Farm Business 1	I7						
I - Industrial - Taxable - Farmland Awaiting Development Phase 1	I1						
P - Pipeline	PT	0.70		174,000	0.00523093		
F - Farmland	FT						
T - Managed Forest	TT						
V - Aggregate Extraction	VT						
E - Exempt	E			59,600		89,600	