

THE CORPORATION OF THE TOWN OF GEORGINA
IN THE
REGIONAL MUNICIPALITY OF YORK

BYLAW NUMBER 2026-0047 (TA-1)

A BY-LAW TO SET TAX RATES FOR THE YEAR 2026

WHEREAS it is necessary for the Council of the Corporation of the Town of Georgina (the “Town”) to levy, pursuant to the *Municipal Act* (the “Act”), certain tax rates on the whole of the rateable property according to the last revised assessment roll for the Town for the purpose of raising the estimated expenditures adopted for the year 2026 for the purposes of the Town, and these tax rates are included in the tax rates schedule shown on Appendix “A” to this by-law;

AND WHEREAS the property classes have been defined and prescribed by the *Assessment Act*, and Regulations thereto:

AND WHEREAS the Region of York passed a bylaw on the 26th day of March 2026 levied certain amounts against the Town and the tax rates/ratios necessary to raise these amounts are included in the tax rates/ratios schedule shown on Appendix “A” to this by-law;

AND WHEREAS The Education Act, O. Reg. 400/98 as amended, O. Reg. 46/21 and subsections 238(2) and 257.8 (3) prescribed education rates to be levied on the whole assessment in each property class, these tax rates are included in the tax rates shown in Appendix “A” to this by-law:

THEREFORE the Council of the Corporation of the Town of Georgina hereby enacts as follows:

1. **THAT** for the year 2026, the tax rates shown on Appendix “A” to this by-law shall be levied upon the whole of the assessment in each property class shown on Appendix “A” to this by-law;
2. **THAT** for the year 2026, a special levy by the Federation of Agriculture be levied against farm class (FT) properties at .000758 applied against

their property assessment, as authorized in Section 149 (1) of the Municipal Act;

3. **THAT** for the year 2026, any Business Improvement Area special charges or levied, as authorized by a by-law approved under Section 208 of the Municipal Act, be levied against the applicable property assessment.
4. **THAT** for payments in lieu of taxes due to the Town, the actual amount due to the Town shall be based on the assessment roll and the tax rates for the year 2026 as shown in Appendix "B";
5. **THAT** the interim tax levy raised be credited to the tax bills to be submitted as herein provided;
6. **THAT** every owner shall be taxed according to the tax rates shown on Appendix "A" to this by-law, and the taxes levied under this By-law shall be collected in two (2) installments per billing, the first installment to be due on July 28th, 2026 and the second installment to be due on September 28th, 2026 subject to change by the Treasurer for accommodation of the notice period required in the Act;
7. **THAT** all taxes payable under the monthly Pre-Authorized Tax Payment Plan(s), shall be due and payable on the applicable business day of each calendar month, starting in January and continuing until December 2026;
8. **THAT** taxes payable under the installment Pre-Authorized Tax Payment Plan(s), shall be due and payable on the applicable 2026 installment due dates;
9. **THAT** the minimum levy under the authority of the by-law shall be Ten Dollars (\$10.00);
10. **THAT** the Treasurer shall add to the Collector's Roll all or any Municipal charges in arrears for utility arrears, cutting weeds, fence viewer awards, or any other charges which should be levied pursuant to any Statute or by-law against the respective properties chargeable therewith and that the same shall be collected by the Tax Collector in the same manner and at the same time as all other rates or levies;

11. **THAT** the Treasurer shall mail or cause to be mailed the notice specifying the amount of taxes payable by any person liable for taxes, addressed to them at their place of residence or place of business;
12. **THAT** on all taxes which remain unpaid on the due date, a penalty of one percent (1%) shall be levied the day after default, and interest at the rate of one percent (1%) shall be levied on the first of each month thereafter until such time as such taxes are paid;
13. **THAT** on all taxes levied pursuant to this by-law remaining unpaid as at December 31, 2026, interest at the rate of one and one quarter percent (1¼%) of the unpaid taxes shall be levied from December 31, 2026 and for each month thereafter until such taxes are paid;
14. **THAT** the Treasurer shall apply all payments received, including partial payments to accounts in a consistent basis;
15. **THAT** Appendix "A" and Appendix "B" attached hereto shall form a part of this by-law;
16. **THAT** all by-laws or parts thereof inconsistent with the provisions of this by-law be and the same are hereby repealed.

READ AND ENACTED this 6TH day of May, 2026.

Margaret Quirk, Mayor

Rachel Dillabough, Town Clerk