THE CORPORATION OF THE TOWNSHIP OF JOLY
BYLAW NUMBER 2026-27
BEING A BY-LAW TO ADOPT THE 2026 ESTIMATES AND TAX RATES

Legal Authority

Scope of Powers
Section 8(1) of the *Municipal Act*¸ 2001, S.O. 2001, c.25, ("*Municipal Act*") as amended, provides that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to enable them to govern their affairs as they consider appropriate, and to enhance their ability to respond to municipal issues.

Powers of a Natural Person
Section 9 of the *Municipal Act* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act.

Powers Exercised by Council
Section 5(1) of the *Municipal Act* provides that the powers of a municipality shall be exercised by its Council

Powers Exercised by By-law
Section 5(3) of the *Municipal Act* provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by bylaw unless the municipality is specifically authorized to do otherwise.

Yearly Budget
Section 290 of the *Municipal Act* provides that for each year, a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality.

Local Municipality Levies
Section 312(2) of the *Municipal Act* provides that for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a bylaw levying a separate tax rate, as specified in the bylaw, on the assessment in each property class in the local municipality rateable for local municipality purposes.

Section 312(6) of the *Municipal Act* requires that the tax rates on the different classes of properties must be in the same proportion to each other as the tax rat established under section 308 for the property classes are to each other.

Tax Billing and Collection
The Township of Joly Tax Collection Policy states that a levying by-law passed by Council is required in advance of interim and or final tax billing, that annual property taxes are billed in four instalments, and that interim due dates are the third last business day of April and June while final due dates are the third last business day of August and October**.**

Prescribed Subclass Reductions
Section 313 of the *Municipal Act* requires the tax rates that would be otherwise levied for municipal purposes for the subclasses under subsection 8(1) of the *Assessment Act* shall be reduced.

This applies to vacant land and excess land subclasses in the commercial and industrial property classes.

Preamble

Council agreed to a levy increase of five and three-tenths percent (5.3%) to address inflationary cost pressures while minimizing the impact on ratepayers.

The estimates reflect an increase of $50,096 over the 2025 municipal levy and maintain existing municipal service levels.

Council has established tax ratios in Bylaw 2026-162

Decision
Council of the Corporation of the Municipality decides it in the best interest of the Corporation to adopt a municipal budget for 2026, to strike tax rates and to provide for the collection of property taxation for the 2026 operating year.

Direction
NOW THEREFORE the Council of the Corporation of the Township of Joly directs as follows:

1. That the 2026 estimates as set out in **Schedule A** to this By-law are hereby adopted and the amounts required for municipal purposes for the year 2026 shall be raised in the manner provided in this By-law.

2. That the tax rates for the year 2026 for municipal purposes and for education purposes shall be as set out in **Schedule B** attached to and forming part of this By-law.

3. That **Schedules A and B** attached hereto form part of this By-law.

4. That the levy provided for in this By-law shall be reduced by the amount of the 2026 interim levy when the final billing is calculated.

5. That for payments in lieu of taxes due to the Corporation of the Township of Joly, the actual amount due shall be based on the assessment roll and the tax rates for the year 2026.

6. That the Treasurer is authorized to issue an **interim tax bill** for 2026 in accordance with the *Municipal Act, 2001*, and the interim bill may represent up to fifty percent of the previous year's annualized taxes and may be payable in two instalments.

7. That the **first instalment of the 2026 interim taxes** shall become due and payable on the **third last business day of April 2026**, and the **second instalment of the 2026 interim taxes** shall become due and payable on the **third last business day of June 2026**.

8. That following completion of the annual budget process and the setting of tax rates by by-law, the Treasurer is authorized to issue the **final tax bill** for 2026.

9. That the **first instalment of the 2026 final taxes** shall become due and payable on the **third last business day of August 2026**, and the **second instalment of the 2026 final taxes** shall become due and payable on the **third last business day of October 2026**.

10. That the Treasurer, no later than twenty-one days prior to the date the first instalment is due for each billing, is hereby authorized to mail or cause to be mailed the notice of taxes due to the last known address of the residence or place of business of the persons to whom such notice is required to be given.

11. That all taxes are due and payable to the Township of Joly at the Joly Municipal Office or by any payment method authorized by the Township from time to time, including those identified in the Township of Joly Tax Collection Policy.

12. That non-payment of any amount on the date stated in accordance with this By-law constitutes default, and a penalty of **1.25 percent per month** shall be added to all current taxes in default beginning on the day after the due date and on the first day of each month thereafter until December 31, 2026.

13. That on all 2026 taxes unpaid as of December 31, 2026, interest shall be added at the rate of **1.25 percent per month** for each month or fraction thereof in which the arrears continue.

14. That payments received shall be applied in accordance with section 347 of the *Municipal Act, 2001*, first to the oldest penalty and interest charges, then to taxes starting with the oldest taxes up to the current taxes, and then to other charges that have been added to the roll, if any.

15. That arrears notices may be forwarded to property owners on or before the fifteenth day of each month following a due date where the account remains in arrears, including May, July, October, and December, and the Township may issue reminder letters, attempt verbal or email communication, enter into payment arrangements subject to Treasurer approval, pursue legal action, or commence municipal tax sale proceedings where permitted by law and Township policy.

16. That where any part of the taxes on a property has been in arrears for two years or more as of January 1 of the current year, the property may be eligible for tax registration and tax sale proceedings in accordance with section 373 of the *Municipal Act, 2001* and Ontario Regulation 181/03.

17. That if a Tax Arrears Certificate has been registered against a property, no partial payments shall be accepted except in accordance with an approved extension agreement or as otherwise permitted by law.

18. That all collection and enforcement under this By-law shall be carried out in accordance with the *Municipal Act, 2001*, Ontario Regulation 75/01, Ontario Regulation 181/03, and the Township of Joly Tax Collection Policy, as amended from time to time.

19. That this By-law shall come into force and effect on the date of its final passing

Read and adopted by Resolution 2026-184 this 12th Day of May 2026.

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Mayor, Brian McCabe Municipal Administrator, Dan Truchon

To use Schedule tab from Apr 30 2026 Budget File

SCHEDULE A TO BYLAW 2026-27
2026 Municipal Estimates (Budget)

Projected Available Funds		
Taxation and Payments-In-Lieu	$988,434	
Education	104,896	
Grants & Funding	455,351	
Licenses & Permits	15,010	
Other Revenue	59,400	
Transfer from Reserves	110,994	
Opening Surplus/ Deficit (not known yet)		
Total Projected Available Funds		**$1,734,085**
Projected Fund Usage		
General Government	$416,674	
Education	104,896	
Protective Services	216,369	
Environmental	27,887	
Health & Social Services	113,906	
Parks & Recreation	59,499	
Planning & Development	35,849	
Transportation (Roads)	434,200	
Transfers to Reserves	3,658	
Loans and Interest	114,947	
Projected Fund Usage - Operations, Reserve Transfer & Interest	$1,527,885	
Projected Fund Usage - Capital	206,200	
Total Projected Fund Usage		**$1,734,085**
Surplus/ Deficit		**$0**

SCHEDULE B TO BYLAW 2026-163
2026 Tax Rates By Property Class

		Municipal Tax Rate	Education Tax Rate	Total Tax Rate
Residential	Occupied	0.0146476	0.00153000	0.0161776
Multi-residential	Occupied	0.0146476	0.00153000	0.0161776
Commercial	Occupied	0.01535947	0.00810484	0.02346431
Commercial	Excess Land	0.01075163	0.00810484	0.01885647
Commercial	Vacant Land	0.01075163	0.00810484	0.01885647
Industrial	Occupied	0.01535947	0.00880000	0.02415947
Industrial	Excess Land	0.00998366	0.00880000	0.01878366
Industrial	Vacant Land	0.00998366	0.00880000	0.01878366
Pipelines	Occupied	0.0036619	0.00880000	0.0124619
Farm	Occupied	0.0036619	0.00038250	0.0040444
Managed Forests	Occupied	0.0036619	0.00038250	0.0040444