

**The Corporation of the Township of North Dumfries  
By-law Number No. 3637-26**

**Being a By-law to Adopt the Estimates of all Sums Required During the Year and to Fix Tax Rates and Provide for the Levy and Collection of Municipal, Region and Education Taxes for the Year 2026**

**Whereas** Section 312 of the Municipal Act, 2001, S.O. 2001, c.25 provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment of each property class;

**And Whereas** Section 312 (6) of the said Act requires tax rates to be established in the same proportion to tax ratios;

**And Whereas** the tax ratios as set by the Region of Waterloo for the Township of North Dumfries through Regional By-law 26-019 are:

1. 1.000000 for property in the residential class;
2. 1.000000 for property in the new multi-residential class;
3. 1.950000 for property in the multi-residential class;
4. 1.950000 for property in the commercial class;
5. 1.950000 for property in the industrial class;
6. 1.586727 for property in the aggregate extraction class;
7. 1.540000 for property in the landfill class;
8. 1.161300 for property in the pipelines class;
9. 0.250000 for property in the farmlands class;
10. 0.250000 for property in the managed forests class;

**And Whereas** the property subclasses have tax rate reductions as set by the Region of Waterloo for the Township of North Dumfries through By-law 19-020 are:

1. The first subclass of farmland awaiting development in the residential, multi-residential, commercial and industrial property classes is 25% for 2019 and subsequent years;
2. The second subclass of farmland awaiting development in the residential, multi-residential, commercial and industrial property classes is 0%

**And Whereas** the assessed value of all rateable real property according to the latest revised assessment roll excluding properties for Payment in Lieu for the Township of North Dumfries amounts to \$2,823,155,400;

**And Whereas** the Municipal Budget requirement for the Township of North Dumfries amounts to \$9,002,462 for 2026;

**And Whereas** the amount to be levied for the Ayr Special Area Rating is \$160,117 for 2026;

**And Whereas** the tax rates of the various property classes and subclasses have been calculated pursuant to the provisions of the Municipal Act and the manner set out in this by-law;

**And Whereas** Section 326 of the Act provides that a local municipality may, through a by-law, identify a special service and designate an area of the municipality in which the residents and property owners receive, or will receive, additional benefit from that special service that is not received or will be received in other areas of the municipality;

**Now Therefore the Council of the Corporation of the Township of North Dumfries Enacts as Follows:**

1. That the yearly estimates for 2026 be approved.
2. That the tax rates of the Township of North Dumfries for the year 2026, including local improvement rates, shall be as detailed on Schedule 'A'.

3. That a Special Area Rate Charge for the settlement area of Ayr as defined by the Official Plan shall be levied a charge on all taxable assessment for sidewalks and sidewalk snow removal in the amount of \$160,117 in the rates outlined in Schedule "A".
4. That the several sums or rates to be levied and collected after deducting taxes imposed by reason of the Interim Levy, shall be payable in two equal instalments with the due dates September 1st and November 2nd, 2026. Payments are accepted by the following methods:
  - In person at the Township Office, 3<sup>rd</sup> Floor of 106 Earl Thompson Road, Ayr, Ontario
  - In person at the Customer Service Counter at the North Dumfries Community Complex, 2958 Greenfield Road, Ayr, Ontario
  - By mail,
  - Through electronic banking,
  - By pre-authorized payment plan withdrawal
5. That a penalty of 1.25 percent shall be added to any overdue instalments, and an additional 1.25 percent on the first day of each calendar month thereafter in which taxes are in default. THE TREASURER shall add interest to the amount of all taxes due and unpaid for each month, or fraction thereof, from the first day of the month following the 31<sup>st</sup> day of December in the year in which the taxes are levied until the taxes are paid.

**Read a First, Second and Third Time and Finally Passed this 28<sup>th</sup> day of April, 2026.**

  
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Susan Foxtton, Mayor

  
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Eric Bell, Deputy Clerk

Schedule 'A' to By-law 3637-26

2026 TOWNSHIP OF NORTH DUMFRIES FINAL TAX RATES

<u>CODE</u>	<u>PROPERTY CLASS DESCRIPTION</u>	<u>Township Rate</u>	<u>Regional Rate</u>	<u>Education Rate</u>	<u>Total 2026 Rate</u>	<u>Ayr S.A.R.</u>	<u>Total Ayr Rate</u>
CT	Commercial - Occupied	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
CU	Commercial - Excess Land	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
CX	Commercial - Vacant Land	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
C1P	Commercial - Farmland Awaiting Development	0.00236477	0.00538159	0.00114750	0.00889386	0.00011678	0.00901064
COF	Commercial - On-Farm Business	0.00614841	0.01399214	0.00220000	0.02234055	0.00030363	0.02264418
DT	Office Building - Occupied	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
DU	Office Building - Excess Land	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
FT	Farmland	0.00078826	0.00179387	0.00038250	0.00296463	0.00003893	0.00300356
GT	Parking Lot	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
IT	Industrial - Occupied	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
IU	Industrial - Excess Land	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
IX	Industrial - Vacant Land	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
I1P	Industrial - Farmland Awaiting Development	0.00236477	0.00538159	0.00114750	0.00889386	0.00011678	0.00901064
IOF	Industrial - On-Farm Business	0.00614841	0.01399214	0.00220000	0.02234055	0.00030363	0.02264418
JT	New Construction - Industrial - Occupied	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
JU	New Construction - Industrial - Excess Land	0.00614841	0.01399214	0.00880000	0.02894055	0.00030363	0.02924418
MT	Multi-Residential	0.00614841	0.01399214	0.00153000	0.02167055	0.00030363	0.02197418
M1P	Multi- Res - Farmland Awaiting Development	0.00236477	0.00538159	0.00114750	0.00889386	0.00011678	0.00901064
NMT	NEW Multi-Residential	0.00315303	0.00717545	0.00153000	0.01185848	0.00015571	0.01201419
HT	Landfill	0.00485567	0.01105020	0.00880000	0.02470587	0.00023979	0.02494566
PT	Pipeline	0.00366161	0.00833286	0.00880000	0.02079447	0.00018083	0.02097530
R1P	Residential - Farmland Awaiting Development	0.00236477	0.00538159	0.00114750	0.00889386	0.00011678	0.00901064
RT	Residential	0.00315303	0.00717545	0.00153000	0.01185848	0.00015571	0.01201419
TT	Managed Forest	0.00078826	0.00179387	0.00038250	0.00296463	0.00003893	0.00300356
VT	Aggregate Extraction	0.00500300	0.01138549	0.00511000	0.02149849	0.00024707	0.02174556