

THE MUNICIPALITY OF CENTRAL MANITOULIN

BY-LAW NO. 2026-03

A BY-LAW to adopt optional tools for the purposes of administering limits for the Commercial, Industrial and Multi-Residential Property Classes for the year 2026.

WHEREAS the MUNICIPALITY OF CENTRAL MANITOULIN (hereinafter referred to as "The Municipality") may, in accordance with Section 329 to Section 331 of The Municipal Act, S.O. 2001 c.25, as amended (hereinafter referred to as "The Act") modify the provisions and limits set out in these sections of The Act, with respect to the calculation of taxes for municipal and school purposes payable in respect of property in the Commercial, Industrial and Multi-Residential property classes;

AND WHEREAS this by-law shall only apply to properties in any of the Commercial, Industrial and Multi-Residential property classes to which Part IX of the Act applies;

AND WHEREAS for the purposes of this by-law the commercial classes shall be considered a single property class and the industrial classes shall be deemed to be a single property class;

AND WHEREAS "uncapped taxes" means, the taxes for municipal and school purposes that would be levied for the taxation year but for the application of Part IX of The Act;

AND WHEREAS the Council may pass a by-law to apply any one or any combination of the following options:

- a) increase the annual cap from 5% of last year's capped taxes up to a maximum of 10% of last year's capped taxes; and/or
- b) set an upper limit on annual increases at the greater of the amount calculated under (a) and up to 5% of the previous year's annualized CVA tax; and/or
- c) Set a threshold up to a maximum of \$250.00 for increasing properties, decreasing properties or both;

AND WHEREAS the Council may pass a by-law to adopt the provisions of Section 329.1 of The Act whereby a minimum uncapped tax percentage applies to eligible properties in one or more of the uncapped classes;

AND WHEREAS Section 8.0.2(1) of O.Reg 73/03, as amended, of The Act, allows a municipality to exempt certain properties from the application of Part IX of The Act;

AND WHEREAS the Council has reviewed the provisions of The Act and hereby deems it necessary and appropriate to adopt optional tools for the purpose of administering limits for the Commercial, Industrial and Multi-Residential property classes;

NOW THEREFORE the Council of the MUNICIPALITY OF CENTRAL MANITOULIN hereby enacts as follows:

1. That paragraphs 1, 2, 3 and 8, of Subsection 329.1(1) of The Act shall apply to the Commercial, Industrial and Multi-Residential property classes for 2026; and
2. That for all properties that become eligible within the meaning of subsection 331 (20) of The Act, the taxes for municipal and school purposes for the year or portion of the year shall be 100% of the uncapped taxes for the property for 2026; and
3. That a property is excluded from application of Part IX of The Act in 2025 and

the taxes for municipal and school purposes shall be the amount of the uncapped taxes for the property for 2026 if:

- a) The taxes for the property in 2025 were equal to its uncapped taxes for that year;
- b) As a result of Part IX of The Act, the taxes for the property in 2025 were lower than the property's uncapped taxes for that year, but in 2026, if Part IX of The Act applied, the property's taxes would be equal to its uncapped taxes, or a tax decrease for the property would be limited; or
- c) A tax decrease for the property in 2025 was limited under Part IX of The Act, but in 2026, if Part IX of The Act applied, the property's taxes would be equal to its uncapped taxes, or a tax increase for the property would be limited.

4. This by-law shall come into place and take effect on the date of its passing.

Read a first, second and third time and finally passed this 30th day of January 2026.

MAYOR – Richard Stephens

CLERK – Denise Deforge

I, _____, Clerk of the Municipality of Central Manitoulin, hereby certify that the foregoing is a true copy of By-Law No. 2026-03 passed by the Council of the Municipality of Central Manitoulin on the 29th day of January 2026.

Clerk