

**THE CORPORATION OF THE TOWN OF GREATER NAPANEE  
BY-LAW NO. 2026-0037**

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**A By-law to Establish Tax Rates and to Provide for the Collection of Taxes for  
the Year 2026**

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**WHEREAS** Section 290(1) of the *Municipal Act, S.O. 2001, c.25*, as amended provides that a local municipality shall in each year prepare and adopt a budget including estimated of all sums required during the year for the purposes of the municipality; for services or activities provided or done by or on behalf of it;

**AND WHEREAS** the 2026 municipal budget for the Municipality was proposed by the Mayor and adopted in accordance with Part VI.1 of the *Municipal Act, S.O. 2001* and Ontario Regulation 530/22;

**AND WHEREAS** pursuant to subsection 284.16 of the *Municipal Act, 2001*, the 2026 municipal budget was deemed adopted following the expiration of the mayoral veto period;

**AND WHEREAS** subsection 312(2) of the *Municipal Act, 2001* provided that, for the purposes of raising the general municipal levy, the Council of a local municipality shall, after the adoption of the estimated for the year, pass a by-law levying a separate tax rate on the assessment in each property class;

**AND WHEREAS** the Corporation of the County of Lennox and Addington has, by By-law No. 3653/26 established the tax ratios for the year 2026, a copy of which is attached as Schedule "D";

**AND WHEREAS** the Corporation of the County of Lennox and Addington has, by By-law No. 3654/26 established the County's levy requirements and established tax rates for County purposes for the year 2026, a copy of which is attached as Schedule "E";

**AND WHEREAS** pursuant to the budget adopted March 18, 2026 the Corporation of the County of Lennox & Addington adopted estimates of all sums required by The Corporation of the County of Lennox & Addington for the purposes of the County and to provide a levy on the lower tier municipalities;

**AND WHEREAS** the Corporation of the Town of Greater Napanee is required to levy and collect the tax rates prescribed for education purposes on the residential and business property within the Corporation of the Town of Greater Napanee;

**AND WHEREAS** Section 326 of the *Municipal Act, 2001* provides that a municipality may identify special services which are received in some areas of the municipality and not in

others, and implement a special local levy which represents the additional costs to the municipality for providing the special service to those areas;

**AND WHEREAS** the Council of the Corporation of the Town of Greater Napanee deems it advisable to implement a special local levy for the year 2026 to raise the funds required to provide curbside garbage collection, which is only provided to residential dwellings and multi-residential dwellings of five (5) units or less;

**AND WHEREAS** an interim levy was made before the adoption of the estimates for the current year.

**NOW THEREFORE** the Council of The Corporation of the Town of Greater Napanee enacts as follows:

1. For the year 2026, the Corporation of the Town of Greater Napanee shall levy the rates of taxation per current value assessment for various purposes as set out in Schedule "A" attached to this by-law.
2. For the year 2026, the Corporation of the Town of Greater Napanee shall include a flat rate surcharge for curbside collection in the amount of \$150 for residential dwelling properties, and multi-residential dwelling properties five (5) units or less as set out Schedule "A" attached to this by-law.
3. The estimates for the current year are as set forth in Schedule "B" attached to this by-law.
4. The levy provided for in Schedule "B" attached to this by-law shall be reduced by the amount of the interim levy for 2026.
5. For the year 2026, The Corporation of the Town of Greater Napanee shall levy the rates of taxation per current value assessment for education purposes as set out in Schedule "C" attached to this by-law.
6. For payments in lieu of taxes due to The Corporation of the Town of Greater Napanee, the actual amount due to The Corporation of the Town of Greater Napanee shall be based on the assessment roll and the tax rates for the year 2026.
7. For the railway rights-of-way taxes due to The Corporation of the Town of Greater Napanee, in accordance with the regulations as established by the Minister of Finance, pursuant to the *Municipal Act, 2001*, subsection 315(1) 1 and 2, the actual amount due to The Corporation of the Town of Greater Napanee shall be based

on the assessment roll and the applicable tax rate per acre for 2026.

8. The levy for municipal, county, education and special area purposes on all classes shall become due and payable as follows:
  - a. 50% of the total final bill shall be due twenty-one (21) days after the date of mailing or June 26, 2026, whichever is the later; and
  - b. the balance of the final bill shall be due on September 25, 2026.
9. As provided under Section 345 of the *Municipal Act, 2001*, there shall be imposed a penalty of one and one quarter percent (1.25%), charged per month, charged on the first day of each month following default of payment of any taxes not paid by the specified due date.
10. That taxes are payable at par to The Corporation of the Town of Greater Napanee at its office in Napanee, by filing an application for pre-authorized payment for automatic debit of instalment from bank account, by internet banking or at most financial institutions.
11. If any section or portion of this by-law or of the schedules attached hereto are found by a court of competent jurisdiction to be invalid, it is the intent of the Council of The Corporation of the Town of Greater Napanee that all remaining sections and portions of this by-law and of the schedules continue in force and effect.
12. The Schedules attached hereto shall be and form a part of this by-law.
13. This by-law shall come into force and take effect on the date it is finally passed.

Read a first and second time and finally passed this 23rd day of April, 2026.

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Terry Richardson, Mayor

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Jessica Walters, Clerk

By signing this by-law on \_\_\_\_\_, I Mayor Richardson confirm that I will not exercise the power to veto this by-law and the by-law is deemed approved.

**SCHEDULE A To By-law No. 2026-0037**  
**Town of Greater Napanee**  
**Summary of 2026 Tax Rates**

RTC/RTQ	Description	Ratios	Municipal Urban	Municipal Rural	County	Education	Total Urban	Total Rural
C7	Commercial Small Scale On Farm Business 1	0.354367	0.00260692	0.00237230	0.00223490	0.00220000	0.00704182	0.00680720
CT	Commercial Taxable: Full	1.417467	0.01042768	0.00948919	0.00893961	0.00880000	0.02816729	0.02722880
CU	Commercial Taxable: Excess Land	1.417467	0.01042768	0.00948919	0.00893961	0.00880000	0.02816729	0.02722880
CX	Commercial Taxable: Vacant Land	1.417467	0.01042768	0.00948919	0.00893961	0.00880000	0.02816729	0.02722880
DT	Office Building Taxable: Full	1.417500	0.01042793	0.00948941	0.00893982	0.00880000	0.02816775	0.02722923
DU	Office Building Taxable: Excess Land	1.417467	0.01042768	0.00948919	0.00893961	0.00880000	0.02816729	0.02722880
E-	Exempt Used only with RTC = E (exempt)	-	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
FT	Farm Taxable: Full	0.250000	0.00183914	0.00167362	0.00157669	0.00038250	0.00379833	0.00363281
GT	Parking Lot Taxable: Full	1.417467	0.01042768	0.00948919	0.00893961	0.00880000	0.02816729	0.02722880
IT	Industrial Taxable: Full	2.170000	0.01596374	0.01452700	0.01368565	0.00880000	0.03844939	0.03701265
I0	IND SM Scale Farm Bus 2	0.542500	0.00399093	0.00363175	0.00342141	0.00220000	0.00961235	0.00925316
I7	Industrial Small Scale On Farm Business 1	0.542500	0.00399093	0.00363175	0.00342141	0.00220000	0.00961235	0.00925316
IU	Industrial Taxable: Excess Land	2.170000	0.01596374	0.01452700	0.01368565	0.00880000	0.03844939	0.03701265
IX	Industrial Taxable: Vacant Land	2.170000	0.01596374	0.01452700	0.01368565	0.00880000	0.03844939	0.03701265
LT	Large Industrial Taxable: Full	2.730000	0.02008341	0.01827591	0.01721743	0.00880000	0.04610084	0.04429333
LU	Large Industrial Taxable: Excess Land	2.730000	0.02008341	0.01827591	0.01721743	0.00880000	0.04610084	0.04429333
MT	Multi-Residential Taxable: Full	2.000000	0.01471312	0.01338894	0.01261350	0.00153000	0.02885662	0.02753244
NT	New Multi-Residential Taxable: Full	1.000000	0.00735656	0.00669447	0.00630675	0.00153000	0.01519331	0.01453122
PT	Pipeline Taxable: Full	1.297200	0.00954293	0.00868407	0.00818112	0.00880000	0.02652405	0.02566518
R1	Residential Taxable: FAD Phase I	0.250000	0.00183914	0.00167362	0.00157669	0.00038250	0.00379833	0.00363281
<b>RT</b>	<b>Residential Taxable: Full</b>	<b>1.000000</b>	<b>0.00735656</b>	<b>0.00669447</b>	<b>0.00630675</b>	<b>0.00153000</b>	<b>0.01519331</b>	<b>0.01453122</b>
ST	Shopping Centre Taxable: Full	1.417467	0.01042768	0.00948919	0.00893961	0.00880000	0.02816729	0.02722880
SU	Shopping Centre Taxable: Excess Land	1.417467	0.01042768	0.00948919	0.00893961	0.00880000	0.02816729	0.02722880
TT	Managed Forests Taxable: Full	0.250000	0.00183914	0.00167362	0.00157669	0.00038250	0.00379833	0.00363281
VT	Aggregate Extraction Taxable: Full	1.765743	0.01298980	0.01182072	0.01113610	0.00511000	0.02923590	0.02806682
CH	Commercial Taxable: Full, Shared PIL	1.417467	0.01042768	0.00948919	0.00893961	0.01250000	0.03186729	0.03092880
CH1	Commercial Taxable: Full, Shared PIL (reduced education)	1.417467	0.01042768	0.00948919	0.00893961	0.00980000	0.02916729	0.02822880
DH	Office Building Taxable: Full, Shared PIL	1.417467	0.01042768	0.00948919	0.00893961	0.01250000	0.03186729	0.03092880
IH	Industrial Taxable: Full, Shared PIL	2.170000	0.01596374	0.01452700	0.01368565	0.01250000	0.04214939	0.04071265
IJ	Industrial Taxable: Vacant Land, Shared PIL	2.170000	0.01596374	0.01452700	0.01368565	0.01250000	0.04214939	0.04071265
IK	Industrial Taxable: Excess Land, Shared PIL	2.170000	0.01596374	0.01452700	0.01368565	0.01250000	0.04214939	0.04071265
LH	Large Industrial Taxable: Full, Shared PIL	2.730000	0.02008341	0.01827591	0.01721743	0.01250000	0.04980084	0.04799333
LI	Large Industrial Taxable: Water Intake System, Shared PIL	2.730000	0.02008341	0.01827591	0.01721743	0.01250000	0.04980084	0.04799333
LK	Large Industrial Taxable: Excess Land, Shared PIL	2.730000	0.02008341	0.01827591	0.01721743	0.01250000	0.04980084	0.04799333
LN	Large Industrial Taxable: Non-Generating Station, Shared PIL	2.730000	0.02008341	0.01827591	0.01721743	0.01250000	0.04980084	0.04799333
LS	Large Industrial Taxable: Generating Station, Shared PIL	2.730000	0.02008341	0.01827591	0.01721743	0.01250000	0.04980084	0.04799333
CF	Commercial PIL: Full	1.417467	0.01042768	0.00948919	0.00893961	0.01250000	0.03186729	0.03092880
CG	Commercial PIL: General	1.417467	0.01042768	0.00948919	0.00893961	0.00000000	0.01936729	0.01842959
GF	Parking Lot PIL: Full	1.417467	0.01042768	0.00948919	0.00893961	0.01250000	0.03186729	0.03092959
HF	Landfill PIL: Full	1.961718	0.01443150	0.01313376	0.01237206	0.01250000	0.03930357	0.03800583
RG	Residential PIL: General	1.000000	0.00735656	0.00669503	0.00630675	0.00000000	0.01366331	0.01300178
<b>Special Charges and Rates</b>								
Curbside Collection Surcharge		<b>\$150 per applicable property</b>						