

THE CORPORATION OF THE TOWNSHIP OF BROCK

BY-LAW NUMBER 3413-2026

Being A By-Law To adopt the estimates of all sums required to be raised by property taxes for the year 2026 and to establish the Tax Rates necessary to raise those sums ("2026 Final Tax Rate By-law").

WHEREAS it is expedient for The Corporation of the Township of Brock, pursuant to the Municipal Act, 2001, S.O. 2001 c.25 ("Municipal Act, 2001"), to pass a by-law to levy a separate tax rate on the assessment in each Realty Tax Class; and,

WHEREAS the Minister of Finance has, pursuant to the Assessment Act, R.S.O. 1990, c. A.31 and its Regulations, prescribed the Realty Tax Classes; and,

WHEREAS it is necessary for The Corporation of the Township of Brock Council, pursuant to the Municipal Act, 2001 to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the Township of Brock, the sums set forth for various purposes in Schedule "A" for the current year; and,

WHEREAS the Regional Municipality of Durham has passed By-laws 2026-006 Regional General Purposes Tax Rate, 2026-007 Durham Regional Police Service Board Tax Rate, 2026-008 Durham Region Transit Commission Tax Rate, 2026-009 Regional Solid Waste Management Tax Rate and 2025-060 2026 Tax Ratios to provide a levy and set rates on Region of Durham Local Area Municipalities; and,

WHEREAS pursuant to the Education Act, R.S.O. 1990, c. E.2, and the Regulations passed and to be passed pursuant to that Education Act, The Corporation of the Township of Brock levies specified tax rates on the assessment for school purposes; and,

WHEREAS an interim levy for all Realty Tax Classes was made by the Council of The Corporation of the Township of Brock, pursuant to By-law 3384-2025, as amended, before the adoption of the estimates for the current year.

Therefore, it is enacted as a by law by The Corporation of the Township of Brock as follows:

1. That for the year 2026, the Corporation of the Township of Brock (the "Township") shall levy upon the Property Classes set out in Schedule "A", the rates of taxation as set out in Schedule "A" for Township of Brock purposes on the current value assessment as also set out in Schedule "A", together with all other rents (Lease Agreements) or rates payable as taxes shall be due and payable on and from the 1st day of January 2026.
2. That the Township shall also levy upon the Realty Tax Classes set out in Schedule "A" the rates of taxation prescribed by The Regional Municipality of Durham for its purposes, and the rates of taxation prescribed by the Province of Ontario for educational purposes.
3. That the levy provided for in 2026 Final Tax Rate By-law shall be reduced by the amount of the interim levy for 2026.
4. That the payment of taxes against property in each Realty Tax Classes is in one amount or by installments. The date or dates in the year for which the taxes are imposed on which the taxes or installments are due:
 - (a) The first installment is due on the 24th day of July 2026.

(b) The second installment is due on the 25th day of September 2026.

5. That the municipal tax rates:

(a) Be levied upon and collected from the property assessment and the rates of taxation set out in this 2026 Final Tax Rate By-law.

(b) Interim taxes levied in 2026 shall be shown as a reduction from the 2026 tax levy.

(c) Special rate, as set by Ontario Regulation 387/98, be levied and collected upon the rateable property that is in the Utility Right-of-Way and Railway Right-of-Way property classes, as defined in the Assessment Act, R.S.O. 1990 c. A.31, as amended.

7. That the Township of Brock shall comply with the Township of Brock Tax Collection Policy, as amended.

8. That the Education levies shall be levied and collected upon the whole assessment for real property with the municipality using the Education tax rates as set out in Ontario Regulation 400/98.

9. That all omitted and supplementary taxes levied under the Assessment Act will be due not less than twenty-one (21) days after demand, and penalties and interest will be added in the same manner as other tax levies under this 2026 Final Tax Rate By-law.

10. That Treasury is hereby authorized to mail, e-mail, deliver or cause to be mailed or delivered the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given. The return of the notice sent is immaterial to whether property notice has been given. Receipt is not a necessary element of the concept of "send". No defect, error or omission in the form or substance of a tax bill invalidates any proceedings for the recovery of the taxes.

11. That the taxes shall be payable, provided they are paid on or before the due date as specified herein, to The Corporation of the Township of Brock in the following:

(a) Cannington Office located at 1 Cameron Street East, Cannington, Ontario.

(b) The processing of Treasury items from the drop box located outside the Cannington Office is completed the following business day.

(c) By mail or courier to Township of Brock - Treasury, Cannington Office, 1 Cameron Street East, Cannington, ON L0E 1E0.

(d) Any Chartered Bank of Canada to the credit of The Corporation of the Township of Brock.

(e) In accordance with the Township of Brock pre-authorized payment plans administered by Treasury upon completion of the application process.

(f) Telephone banking or online electronic fund transfer or payment options as made available through chartered banks, charges may apply as per the banking institution.

12. That pursuant to Section 347 of the Municipal Act, 2001, where any payment is received on tax accounts, all payment and/or payment of taxes due and owing to be processed as follows:

(a) The payment shall first be applied against late payment charges owing in respect of those taxes according to the length of time the charges have been

owing, with the charges imposed earlier being discharged before charges imposed later.

(b) The payment shall then be applied against the taxes owing according to the length of times they have been owed, with the taxes imposed earlier being discharged before the taxes imposed later.

(c) No part payment shall be accepted on account of taxes in respect of which a tax arrears certificate is registered except under a fully executed extension agreement which has been approved by the Manager of Revenue.

(d) The Manager of Revenue is hereby authorized to accept part payment from time to time on account of any taxes due, if acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable under Part IX of the Municipal Act, 2001.

(e) In default of payment of any installment of taxes, or any part of any installment, by the day named for payment thereof, the subsequent installment or installments shall forthwith become payable.

13. That the penalty and interest charge to be imposed on unpaid property taxes by at 1.25% on the first day of the month following each month of default.

14. If any section or portion of this 2026 Final Tax Rate By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Township that all remaining sections and portions of this By-law and of Schedule "A" continue in force and effect.

15. This 2026 Final Tax Rate By-law comes into force on the date of its passage.

By-law passed this day of , 2026.

Mayor
Michael Jubb

Clerk/Deputy CAO
Fernando Lamanna

By signing this by-law on DATE 2026, Mayor Michael Jubb will not exercise the power to veto this by-law