

**BY-LAW NUMBER 56-26**

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**THE CORPORATION OF THE COUNTY OF BRANT**

To provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2026

**WHEREAS** Sections 311 and 312 of the Municipal Act, 2001, S.O. 2001, C. 25, provide 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 in each property class:

**AND WHEREAS** sections 307 and 308 of the said Act require that tax rates be established in the same proportions to the tax ratios.

**AND WHEREAS** 2026 property tax levy has been set at \$90,777,399 plus a special levy of \$1,680,176:

**AND WHEREAS** certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE COUNTY OF BRANT HEREBY ENACTS** as follows:

1. **THAT** for the taxation year 2026, the Corporation of the County of Brant shall levy upon the residential/farm assessment, multi-residential assessment, commercial assessment, industrial assessment, farmland assessment, managed forest assessment, pipeline assessment and aggregate extraction assessment as determined by the property assessment rolls the following rates of taxation for general purposes:

<b>Property Class</b>	<b>Tax Class</b>	<b>Municipal Tax Rate</b>	<b>Special Levy Tax Rate</b>
Commercial Small Scale on Farm	C0N, C7N	0.0051233	0.0000948
Commercial	CTN, GTN, STN, CHN, DTN, GFN, CFN, CGN	0.0204932	0.0003793
Commercial Vacant/Excess Land	CUN, CWN, CXN, GUN, SUN, CJN, CZN	0.0133206	0.0002465
Farmland	FTEP, FTES, FTFP, FTFS, FPEP, FPES, FPFP, FPFS	0.0025886	0.0000479
Landfill	HFN	0.0118645	0.0002196
Industrial AWD 1	I1N	0.0070108	0.0001298
Industrial Small Scale on Farm	I7N	0.0068760	0.0001273
Industrial	ITN, IHN, LTN	0.0275041	0.0005091
Industrial Vacant/Excess Land	IUN, IXN, IJN, IKN, IZN, LUN	0.0178776	0.0003309
Residential AWD 1	R1EP, R1ES, R1FP, RFFS	0.0070108	0.0001298
Multi-Residential	MTEP, MTES, MTFP, MTFS	0.0183360	0.0003394
New Multi-residential	NTEP, NTES, NTFP, NTFS	0.0118645	0.0002196
Pipeline	PTN	0.0191450	0.0003543

Residential	RPEP, RPES, RPFS, RPFPP, RHES, RHEP, RHFP, RHFS, RTEP, RTFP, RTFS, RTES, RFEP, RFES, RFFP, RFFS, RGN	0.0107859	0.0001996
Managed Forest	TTEP, TTES, TTFP, TTFS	0.0026965	0.0000499
Aggregate Extraction	VT	0.0223802	0.0004142

2. **THAT** the Manager of Taxation & Revenues be directed to add to the tax rates, the tax rates as established by the Ministry of Finance for education purposes to determine the overall rate to be used for the calculation of the 2026 final tax levy.
3. **THAT** there may be added to the Collector's Roll all or any charges which would be collected pursuant to any statute or by-laws, which are now or may become due to the municipality in 2026 and that all said charges shall be collected in the same manner and at the same time as all other rates and levies.
4. **THAT** the 2026 Interim Tax Levy shall be shown as a deduction on the final tax notice.
5. **THAT** every owner shall be taxed according to the tax rates in this By-law and such tax shall become due and payable on such dates as designated by resolution of Council.
6. **THAT** on all taxes of the levy, which are in default on the first day of default, a penalty of 1.25 percent shall be added, and thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31, 2026.
7. **THAT** on all taxes in default on January 1<sup>st</sup>, 2026, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in that the default continues.
8. **THAT** penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
9. **THAT** part payment of taxes due may be accepted, if acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectible in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.
10. **THAT** where part payment on account of taxes due for any year is accepted, such part payment shall be credited first on account of the interest and penalty charges. If any, added to such taxes and where such taxes are required to be paid by instalments, the remainder of such payments shall be credited first against the instalment first due and secondly against the instalment next due, and so on, until the whole of the remainder of the payment has been credited against such taxes.
11. **THAT** the Manager of Taxation & Revenues may mail or cause to be mailed or emailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
12. **THAT** taxes are payable at any County of Brant Customer Service Office or by telephone/internet banking, pre-authorized bank withdrawals or through the County website by credit card.

13. **THAT** the said final tax levies shall become due and payable in two equal instalments on July 31, 2026, and September 29, 2026, and non-payment of the amount on the dates stated in accordance with this section shall constitute default.

14. **THAT** By-law number 41-25 be and is hereby repealed.

15. **THAT** this by-law shall be effective as of January 1<sup>st</sup>, 2026.

**READ** a first and second time, this 28<sup>th</sup> day of April, 2026.

**READ** a third time and finally passed in Council, this 28<sup>th</sup> day of April, 2026.

**THE CORPORATION OF THE COUNTY OF BRANT**

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David Bailey, Mayor

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Sunayana Katikapalli, Clerk