



The Corporation of The Municipality of Central Huron

BY-LAW 28-2026

Being a By-law for the purposes of adopting an annual budget and levying and collecting rates for various purposes and to provide for the payment of taxes and to provide for penalty and interest.

WHEREAS Section 290 (1) of the *Municipal Act, S.O., 2001* as amended provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality.

AND WHEREAS Section 312 (1) of the *Municipal Act, S.O., 2001* as amended defines a "general local municipality levy" to mean the amount the local municipality decided to raise in its budget for the year under section 290 of the *Municipal Act, S.O., 2001* as amended, on all rateable property in the local municipality.

AND WHEREAS Section 312 (2) of the *Municipal Act, S.O., 2001* as amended provides that a local municipality shall, each year, pass a bylaw levying a separate tax rate, as specified in the bylaw, on the assessment in each property class in the local municipality rateable for local municipality purposes.

AND WHEREAS the County of Huron, under the provisions of Section 308 and 311 of the *Municipal Act, S.O., 2001* establishes tax ratios and an upper tier tax levy for the County of Huron.

AND WHEREAS the Minister of Finance, under the provisions of Ontario Regulation 400/98, under the *Education Act R.S.O., 1990* as amended by Ontario Regulation, establishes education tax rates.

AND WHEREAS the Municipality of Central Huron, under the provisions of Section 326 of the *Municipal Act, S.O., 2001* has by Bylaw 9-2003 and amended by Bylaw 17-2004 identified and prescribed special services areas for levying a special local municipal levy.

AND WHEREAS Section 342 and 345 of the *Municipal Act, R.S.O., 2001* as amended, provides that a municipality may establish due dates, places where taxes may be paid and penalty rates for non-payment of taxes.

NOW THEREFORE the Council of the Corporation of the Municipality of Central Huron enacts as follows:

1. That tax rates as per Schedule "A" and Schedule "B" attached hereto shall be levied and charged in 2026.
2. Taxes for properties in the commercial, business, residential/farm, farmlands, managed forest and pipeline tax classes shall be payable in two installments,



with a due date of September 30, 2026 and November 30, 2026. The total bill shall be reduced by the amount collected on the Interim Tax Billing collected pursuant to Bylaw 28-2026 of the Corporation of the Municipality of Central Huron.

3. There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out above. The penalty shall be one and one-quarter percent (1¼%) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2026.
4. A penalty of one-and-one-quarter percent (1.25%) per month shall be added to each installment on the first day of default and on the first day of each month thereafter that the default continues, until December 31, 2026.
5. On all taxes of the final tax levy in default on January 1, 2027, interest shall be added at the rate of 1.25% per month for each month or fraction thereof of default.
6. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.
7. The collector may mail or cause the same to be mailed 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.
8. The notice to be mailed under this bylaw shall contain the particulars provided for in this bylaw and the information required to be entered in the Collector's roll under Section 340 of the *Municipal Act R.S.O. 2001*.
9. The Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 3 of this bylaw in respect of non-payment or late payment of any taxes or any installment of taxes.
10. Nothing in this bylaw shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and bylaws governing the collection of taxes.
11. In the event of any conflict between the provisions of this bylaw and any other bylaw, the provisions of this bylaw shall prevail.
12. This Bylaw shall come into force and take effect on the day of the final passing thereof.



Read a first and second time this 7th day of April, 2026
Read a third time and finally passed this 7th day of April, 2026

**THAT THIS BY LAW BE ENACTED, SIGNED AND SEALED THIS 7TH DAY OF
APRIL, 2026.**



Jim Ginn, Mayor



Steve Doherty, Acting Clerk

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "A" TO BY-LAW # 28- 2026

RTC	TAX OR PIL	DESCRIPTION	CENTRAL HURON CVA	COUNTY RATES	COUNTY LEVY	ED RATES	EDUCATION LEVY	BASE MUNICIPAL RATE	MUNICIPAL LEVY	TOTAL TAX RATE	TOTAL LEVY
RT	TAX	Residential/Farm	\$ 890,761,400	0.0056720	\$ 4,959,047	0.00153000	\$ 1,362,866	0.00806506	\$ 7,184,035	0.01516226	\$ 13,505,947
R1	TAX	Res/Farm Farmland 1	\$ 62,200	0.00139180	\$ 87	0.00038250	\$ 24	0.00201627	\$ 125	0.00379057	\$ 236
RG	PIL	Residential PIL General (no ed)	\$ -	0.0056720	\$ -	0.00000000	\$ -	0.00806506	\$ -	0.01516226	\$ -
RP	PIL	Res/Frm RV/Tax Prv/PIL Full	\$ 6,398,700	0.0056720	\$ 35,623	0.00153000	\$ 9,790	0.00806506	\$ 51,606	0.01516226	\$ 97,019
FT	TAX	Farmlands	\$ 928,466,200	0.00139180	\$ 1,292,239	0.00038250	\$ 355,138	0.00201627	\$ 1,872,039	0.00379057	\$ 3,519,416
PT	TAX	Managed Forests	\$ 8,498,300	0.00139180	\$ 11,828	0.00038250	\$ 3,251	0.00201627	\$ 17,135	0.00379057	\$ 32,214
TT	TAX	Pipeline Taxable	\$ 9,022,000	0.00389704	\$ 35,159	0.00458716	\$ 41,385	0.00564554	\$ 60,934	0.01412974	\$ 127,478
CT	TAX	Commercial Taxable Full	\$ 64,319,400	0.00612392	\$ 393,887	0.00800000	\$ 566,011	0.00887157	\$ 570,614	0.02379549	\$ 1,530,512
C7	TAX	Commercial Small Scale on Farm Business	\$ 131,000	0.00153098	\$ 201	0.00220000	\$ 288	0.00221789	\$ 291	0.00594887	\$ 780
C0	TAX	Commercial Small Scale on Farm Business	\$ 121,600	0.00153098	\$ 186	0.00220000	\$ 268	0.00221789	\$ 270	0.00594887	\$ 724
X7	Tax	New Const Commercial Small Scale on Farm Business	\$ -	0.00153098	\$ -	0.00220000	\$ -	0.00221789	\$ -	0.00594887	\$ -
X0	Tax	New Const Commercial Small Scale on Farm Business	\$ 2,301,900	0.00612392	\$ 14,097	0.00980000	\$ 22,569	0.00887157	\$ 20,421	0.02479549	\$ 57,077
CG	PIL	Commercial Taxable (full) PIL (LT Keeps Ed)	\$ 14,103,300	0.00612392	\$ 86,367	0.00000000	\$ -	0.00887157	\$ 125,118	0.01499649	\$ 211,485
CQ	PIL	Com Rate Tax Ten Pvl/Excl/RT PIL	\$ -	0.00612392	\$ -	0.00800000	\$ -	0.00887157	\$ -	0.02379549	\$ -
CU	TAX	Commercial Tax Vacant/Excess Land	\$ 261,100	0.00612392	\$ 1,599	0.00800000	\$ 2,298	0.00887157	\$ 2,316	0.02379649	\$ 6,213
CX	TAX	Commercial Taxable: Vacant Land	\$ 1,189,800	0.00612392	\$ 7,286	0.00800000	\$ 10,470	0.00887157	\$ 10,555	0.02379549	\$ 28,311
CZ	PIL	Commercial Vacant Land PIL (no ed)	\$ 154,900	0.00612392	\$ 949	0.00000000	\$ -	0.00887157	\$ 1,374	0.01499649	\$ 2,323
CJ	PIL	Commercial Vacant Land PIL	\$ 15,900	0.00612392	\$ 97	0.00980000	\$ 156	0.00887157	\$ 141	0.02479549	\$ 394
XT	TAX	New Construction Commercial Full	\$ -	0.00612392	\$ -	0.00800000	\$ -	0.00887157	\$ -	0.02379549	\$ -
IT	TAX	Industrial Taxable Full	\$ 11,580,700	0.00612392	\$ 70,919	0.00800000	\$ 101,910	0.00887157	\$ 102,739	0.02379549	\$ 275,568
I7	TAX	Industrial Small Scale on Farm Business	\$ 69,000	0.00153098	\$ 106	0.00220000	\$ 152	0.00221789	\$ 153	0.00594887	\$ 411
I0	TAX	Small Scale On-Farm Business Discounted	\$ 50,000	0.00153098	\$ 77	0.00220000	\$ 110	0.00221789	\$ 111	0.00594887	\$ 298
LH	TAX	Large Industrial Taxable Full	\$ -	0.00612392	\$ -	0.00800000	\$ -	0.00887157	\$ -	0.02379549	\$ -
IH	PIL	Industrial Taxable: Full, Shared PIL	\$ 33,300	0.00612392	\$ 204	0.00980000	\$ 326	0.00887157	\$ 295	0.02479549	\$ 825
IF	PIL	Industrial PIL: Full	\$ 9,300	0.00612392	\$ 57	0.00980000	\$ 91	0.00887157	\$ 83	0.02479549	\$ 231
ST	TAX	Shopping Centre Taxable Full	\$ 6,521,000	0.00612392	\$ 39,834	0.00800000	\$ 57,385	0.00887157	\$ 57,852	0.02379549	\$ 155,171
IU	TAX	Industrial Taxable: Excess Land	\$ 32,900	0.00612392	\$ 201	0.00800000	\$ 290	0.00887157	\$ 292	0.02379549	\$ 783
IX	TAX	Industrial Taxable: Vacant Land	\$ 167,100	0.00612392	\$ 1,023	0.00800000	\$ 1,402	0.00887157	\$ 1,482	0.02379649	\$ 3,976
IU	PIL	Industrial Vacant PIL	\$ 48,300	0.00612392	\$ 296	0.00980000	\$ 473	0.00887157	\$ 429	0.02479549	\$ 1,198
SU	TAX	Shopping Centre Taxable/Excess Land	\$ 36,700	0.00612392	\$ 226	0.00800000	\$ 323	0.00887157	\$ 326	0.02379549	\$ 874
MT	TAX	Multi Residential Taxable Full	\$ 9,128,000	0.00612392	\$ 56,999	0.00153000	\$ 13,966	0.00887157	\$ 80,980	0.01652549	\$ 150,845
JT	TAX	Industrial (New Construction) Full	\$ -	0.00612392	\$ -	0.00800000	\$ -	0.00887157	\$ -	0.02379549	\$ -
HF	PIL	Landfill PIL: Full	\$ 70,000	0.00612392	\$ 429	0.0077916	\$ 475	0.00887157	\$ 621	0.02177465	\$ 1,525
XU	TAX	New Construction Commercial Excess Land	\$ -	0.00612392	\$ -	0.00800000	\$ -	0.00887157	\$ -	0.02379549	\$ -
VU	TAX	Aggregate Extraction	\$ 5,479,200	0.00499307	\$ 27,303	0.00511000	\$ 27,999	0.00721885	\$ 39,554	0.01731192	\$ 94,856
E	TAX	Exempt	\$ 99,480,700	0.00000000	\$ -	0.00000000	\$ -	0.00000000	\$ -	-	\$ -
		Total	\$ 2,058,613,900		\$ 7,035,325		\$ 2,579,473		\$ 10,191,891		\$ 19,806,589

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "B" TO BY-LAW #28 - 2026

RTC	DESCRIPTION	AUBURN STREET LIGHT CVA	AUBURN STREET LIGHT TAX RATE	AUBURN STREET LIGHT LEVY	AUBURN STREET LIGHT CVA	LONESBORO STREET LIGHT CVA	LONESBORO STREET LIGHT TAX RATE	LONESBORO STREET LIGHT LEVY	HOLMESVILLE STREET LIGHT FLAT RATE	HOLMESVILLE STREET LIGHT LEVY	CLINTON STREET LIGHT CVA	CLINTON STREET LIGHT TAX RATE	CLINTON STREET LIGHT LEVY
RT	Residential/Farm	5,188,000	0.00025576	\$ 1,326.88	15,174,500	3,382.70	0.00022292	\$ 3,382.70	56.70	2,438	247,633,700	0.00056818	\$ 140,701
R1	Farmland 1	0	0.00006394	\$ -	0	-	0.00005573	\$ -	56.70	-	0	0.00014205	\$ -
RG	Res PIL Gen (no ed)	0	0.00025576	\$ -	0	-	0.00022292	\$ -	56.70	-	0	0.00056818	\$ -
RP	Residential/Farm	0	0.00025576	\$ -	0	-	0.00022292	\$ -	56.70	-	0	0.00056818	\$ -
FT	Farmlands	0	0.00006394	\$ -	0	-	0.00005573	\$ -	56.70	-	2,455,800	0.00014205	\$ 349
TT	Managed Forests	0	0.00006394	\$ -	0	-	0.00005573	\$ -	56.70	-	1,249,000	0.00014205	\$ -
PT	Pipeline Taxable	0	0.00017903	\$ -	0	-	0.00015604	\$ -	56.70	-	28,186,700	0.00039773	\$ 497
CT	Comm Taxable Full	223,300	0.00028134	\$ 63	700,500	172	0.00024521	\$ 172	56.70	2,438	0.00062500	\$ 17,617	
C7	CommSmScaleonFarmBus	0	0.00007033	\$ -	0	-	0.00006130	\$ -	56.70	-	0	0.00015625	\$ -
C0	CommSmScaleonFarmBus	0	0.00028134	\$ -	0	-	0.00006130	\$ -	56.70	-	0	0.00015625	\$ -
CF	Comm (full) PIL	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	1,583,600	0.00062500	\$ 990
CG	Comm PIL (No Ed)	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	3,397,000	0.00062500	\$ 2,123
CQ	Com Ten Prv/ExclDrt PIL	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00062500	\$ -
CU	Comm Vac/Ex Land	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	18,200	0.00062500	\$ 11
CX	Comm: Vacant Land	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	529,200	0.00062500	\$ 331
CZ	Comm Vacant Land PIL (no ed)	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00062500	\$ -
CJ	Commercial Vacant Land PIL (no ed)	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	15,900	0.00062500	\$ 10
XT	Comm New Cnst	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00062500	\$ -
IT	Ind Taxable Full	0	0.00028134	\$ -	442,900	109	0.00024521	\$ 109	56.70	2,039	3,261,900	0.00062500	\$ 2,039
I7	IndustrialSmScaleonFarmBus	0	0.00007033	\$ -	0	-	0.00006130	\$ -	56.70	-	0	0.00015625	\$ -
LT	Lg Ind Taxable Full	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00062500	\$ -
IH	Ind Tax: Shared PIL	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	2,300	0.00062500	\$ 1
IF	Industrial PIL: Full	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	9,300	0.00062500	\$ 6
ST	Shop Ctre Tax Full	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00062500	\$ -
IU	IndTax: Ex Land	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00062500	\$ -
IX	Ind Tax: Vac Land	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	167,100	0.00062500	\$ 104
IJ	Ind Vac PIL	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00062500	\$ -
SU	Shop Ctr/Ex Land	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00062500	\$ -
MT	Multi Res Tax Full	0	0.00028134	\$ -	0	-	0.00024521	\$ -	56.70	-	9,128,000	0.00062500	\$ 5,705
	Industrial (New Construction)												
JT	Full	0	0.00007033	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00062500	\$ -
HF	Landfill PIL: Full	0	0.00007033	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00062500	\$ -
XU	Comm New Cnst Excess Lnd	0	0.00004923	\$ -	0	-	0.00024521	\$ -	56.70	-	0	0.00043750	\$ -
VT	Aggregate Extraction	0	0.00022892	\$ -	0	-	0.00019953	\$ -	56.70	-	0	0.00050856	\$ -
E	Exempt	0	0.00000000	\$ -	2,933,200	-	0.00000000	\$ -	56.70	-	37,270,300	0.00000000	\$ -
	Total	\$ 5,411,300		\$ 1,390	19,251,100	3,664		\$ 3,664		2,438	334,908,000		\$ 170,484