

THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

BY-LAW 2026-17

**BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE
YEAR 2026 AND TO SET THE RATES OF TAXATION
FOR THE YEAR 2026.**

WHEREAS it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act 2001, ch. 25 to adopt the tax ratios and tax rates for property classes set by the Regional Municipality of Niagara By-laws 2026-15 and 2026-16;

AND WHEREAS the tax ratios establish the relative amount of taxation to be borne by each property class;

AND WHEREAS the property classes have been prescribed by the Minister of Finance and the Assessment Act R.S.O. 1990, ch. A.31, s.7 and s.8 as amended and Regulations thereto;

AND WHEREAS it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act to levy on the whole of rateable property according to the last revised assessment roll for the Corporation of the Township of West Lincoln the sum set forth in Schedule "A", and hereto attached for the current year;

AND WHEREAS it is necessary for the Council of the Corporation of the Township of West Lincoln, pursuant to the Municipal Act to levy on rateable property in the urban area of Smithville to pay for the costs of street lighting and sidewalk construction, repair and maintenance and the removal of snow from sidewalks according to the last revised assessment roll for the Corporation of the Township of West Lincoln the sums set forth in Schedule "A", and hereto attached for the current year;

AND WHEREAS the Municipal Act, 2001, ch. 25, Section 308 provides that an upper-tier municipality shall pass a by-law to establish a set of tax ratios for each property class where the residential property class tax ratio is 1.00 and the Regional Municipality of Niagara has passed By-law 2026-15 to establish such ratios;

AND WHEREAS the Municipal Act, 2001, ch. 25, Section 311 provides that for the purposes of raising the general upper-tier tax levy, the council of the upper-tier municipality shall pass a by-law directing the lower municipality to levy a separate tax rate as specified in the by-law on assessment in each property class in the lower tier municipality rateable for upper tier purposes and the Regional Municipality of Niagara has passed By-law 2026-16 to establish such rates, as set forth in Schedule "A";

AND WHEREAS the Education Act, R.S.O. 1990, ch. E.2, Ontario Regulation 400/98 as amended prescribes the education tax rates for each property class, as set forth in Schedule "A";

NOW THEREFORE the Council of the Corporation of the Township of West Lincoln enacts as follows:

1. The tax ratios and tax rate reductions for prescribed property classes set by the Regional Municipality of Niagara By-laws 2026-15 and 2026-16 are hereby adopted.
2. The estimates for the current year shall be as set forth in Schedule "A" attached to this by-law.
3. The rates of taxation per current value assessment for Township, West Lincoln Memorial Hospital (WLMH), Regional and Education shall be as set out in Schedule "A" attached to this by-law.
4. The rates of taxation per current value assessment for the urban service area of Smithville to pay for the costs of street lighting and sidewalk construction, repair

- and maintenance and the removal of snow from sidewalks shall be as set out in Schedule "A" attached to this by-law.
5. For payments in lieu of taxes due to the Corporation of the Township of West Lincoln, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2026, unless otherwise amended by the Municipal Act or any regulations as established by the Minister of Finance.
 6. For the railway rights of way taxes due to the Corporation of the Township of West Lincoln in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act 2001, ch. 25, Section 315, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2026.
 7. If any section or portion of this by-law or of the Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Corporation of the Township of West Lincoln that all remaining sections and portions of this by-law and schedules continue in force and effect.
 8. For the year 2026 a pre-levy of taxes was authorized by by-law and that the levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2026 and the balance shall be due in two installments on July 31, 2026 and September 29, 2026.
 9. The said final tax levy shall become due and payable in two (2) installments as follows: Fifty percent (50%) of the final tax levy shall become due and payable on the 31st day of July; fifty percent (50%) of the final tax levy shall become due and payable on the 29th day of September and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.
 11. (a) "Default" in this section shall mean "the first day following the date taxes are due".
(b) There shall be imposed on all taxes a penalty for non-payment or late payment of taxes. Penalty and interest is fixed at a rate of 1.25%. Penalty and interest will accrue on unpaid taxes commencing the first day of default and also on the first day of each calendar month thereafter.
 12. (a) On all taxes of the final tax levy in default on January 1, 2026, interest will be added at the rate of 1.25 percent per month for each month or fraction thereof of default.
(b) On all other taxes in default on January 1, 2026, interest shall be added at the rate of 1.25 percent per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
 14. 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.
 15. The Treasurer shall send, either via mail or electronic delivery, to the residence or place of business of such person indicated on the last revised assessment roll, a notice specifying the amount of taxes payable.
 16. A failure to receive the aforesaid notice in advance of the date for payment of the interim levy or any installment, does not affect the timing of default or the date from which interest shall be imposed.
 17. All taxes shall be paid into the office of the Treasurer or to such financial institutions authorized by the Municipal Act and approved by the Treasurer.
 18. This by-law shall come into force and effect upon the date of the final reading thereof.

**READ A FIRST, SECOND AND THIRD
TIME AND FINALLY PASSED THIS 27
DAY OF APRIL 2026**

MAYOR CHERYL GANANN

JUSTIN PAYLOVE, CLERK