

THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

BY-LAW 2026-035

A by-law to provide for the levy and collection of property taxes for the 2026 taxation year.

WHEREAS Section 312 of the *Municipal Act, S.O. 2001*, as amended (*Municipal Act*) provides that for the purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes; and

WHEREAS Section 3 of the *Assessment Act, R.S.O. 1990*, as amended (*Assessment Act*), provides that all real property, with specific exceptions, is subject to assessment and taxation; and

WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act* and the Regulations thereto; and

WHEREAS *Ontario Regulation 400/98*, as amended under the Education Act prescribes the tax rates for school purposes for all property classes; and

WHEREAS the Council of the Corporation of the Township of Puslinch (Township) adopted By-law Number 2026-004 which established the Budget for the Township for the year 2026; and

WHEREAS pursuant to the County of Wellington (County) By-law No. 5974-26, the County has established upper and lower-tier property tax ratios and tax reductions for prescribed subclasses for the year 2026 and By-law No. 5975-26, being a by-law to establish and levy tax rates for upper tier purposes; and

WHEREAS pursuant to the County By-law Number 5961-26, the County has adopted estimates of all sums required by the County during the year 2026 for all purposes of the County and has provided a general levy on area municipalities; and

WHEREAS it is required that the Council of the Township, pursuant to the *Municipal Act*, to levy upon the whole of the assessment for real property for the property classes according to the last revised assessment roll for the Township the sums set forth for various purposes in Schedule "A" attached hereto for the current year; and

WHEREAS the County's Tax Ratio by-law established the relative amount of taxation to be borne by each property class; and

WHEREAS the *Municipal Act* authorizes a Council to pass by-laws for the payment of taxes by installments and the date or dates in the year for which the taxes are imposed on which the taxes or installments are due; and

WHEREAS the *Municipal Act* authorizes a local municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date; and

WHEREAS an interim tax levy was made by the Township before the adoption of the estimates for the current year as per By-law Number 2026-001.

NOW THEREFORE the Council of the Corporation of the Township of Puslinch HEREBY ENACTS AS FOLLOWS:

1. For the raising of the sum of \$33,731,680 as shown in Schedule "A" attached to this by-law, for the current year lawful purposes of the Township, the County, and the School Boards, the tax rates as shown on Schedule "B" and Schedule "C"

attached to this by-law, shall be levied and collected upon the whole rateable property of the public and separate school supporters.

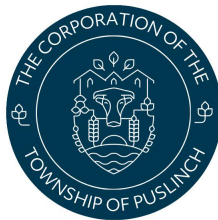
2. The levy provided for in Schedule "A", Schedule "B" and Schedule "C" attached to this by-law shall be reduced by the amount raised by the 2026 interim tax levy imposed pursuant to By-law Number 2026-001, where billed.
3. For the year 2026, pursuant to Section 312 (4) of the *Municipal Act*, the Township shall levy a special tax rate against rateable property in the Barber's Beach Street Lights and Cambridge Fire areas as set out in Schedule "C" attached to this by-law.
4. For payments-in-lieu of taxes, the actual amount due to the Township shall be based on the assessment roll and the tax rates for the applicable classes for the year 2026.
5. That all taxes levied according to the provisions of this by-law shall be collected and paid over to the Treasurer of the Township.
6. The final levy shall be due and payable in two installments as follows:
 - (1) The 31st day of August, 2026; and
 - (2) The 30th day of October, 2026.
7. The final levy for those properties subject to the Township's Pre-Authorized Tax Payment Plan shall be due and payable to the Township in 11 monthly installments, February through to December.
8. That realty taxes to be levied as a result of additions to the tax roll pursuant to the *Assessment Act* shall be due and payable in one installment not earlier than 21 days from the date of the mailing of the tax notice.
9.
 - (1) The Treasurer shall add a percentage as a penalty for default of payment of the installments in accordance with By-law No. 001/14, as amended;
 - (2) The Treasurer shall also add a percentage charge as interest for default of payment of the installments in accordance with By-law No. 001/14, as amended.
10. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under the provision of By-law No. 001/14, as amended, in respect of non-payment of any taxes or any classes of taxes or of any installment thereof.
11. That the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the residence or place of business of each person taxed unless the taxpayer directs the Treasurer in writing to send the bill to another address, in which case it shall be sent to that address, as provided by the *Municipal Act*.
12. That the Treasurer may send a tax bill to the taxpayer electronically in the manner specified by the Township, if the taxpayer has chosen to receive the tax bill in that manner.
13. There may be added to the tax roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as

taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute.

14. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the applicable statutes and by-laws governing the collection of taxes.

15. If any section or portion of this by-law is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Township that all remaining sections and portions of this by-law continue in force and effect.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 27th DAY OF MAY, 2026.



James Seeley, Mayor

Justine Brotherston, Municipal Clerk

**Schedule A
Summary of Tax Levies - 2026 Final**

	TAX LEVY	TOTAL TAX LEVY	SHARE %
TOWNSHIP PURPOSES			
General Purposes	\$5,935,575		
Barber's Beach Streetlights	\$2,416		
Cambridge Fire	\$126,653		
Total Township Purposes		\$6,064,644	18%
COUNTY PURPOSES			
County of Wellington	\$21,277,931		
Total County Purposes		\$21,277,931	63%
EDUCATION PURPOSES			
Total Education Purposes	\$6,389,105	\$6,389,105	19%
TOTAL LEVY		\$33,731,680	100%

Schedule B

2026 Property Tax Rates

Description	2026 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Tax Rate				Levy			
						Township	County	Education	Total	Township	County	Education	Total
res/farm (RT)	2,155,073,280	1.000000	0.00%	1.000000	2,155,073,280	0.00207041	0.00742204	0.00153000	0.01102245	4,461,890	15,995,044	3,297,262	23,754,196
multi-res (MT)	2,076,100	1.900000	0.00%	1.900000	3,944,590	0.00393378	0.01410188	0.00153000	0.01956566	8,167	29,277	3,176	40,620
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00227745	0.00816425	0.00153000	0.01197170	0	0	0	0
farmlands (FT)	202,617,602	0.250000	0.00%	0.250000	50,654,401	0.00051760	0.00185551	0.00038250	0.00275561	104,875	375,959	77,501	558,336
commercial (CT)	181,716,013	1.491000	0.00%	1.491000	270,938,575	0.00308698	0.01106626	0.00880000	0.02295325	560,955	2,010,917	1,599,101	4,170,973
industrial (IT)	82,797,625	2.400000	0.00%	2.400000	198,714,300	0.00496899	0.01781290	0.00880000	0.03158189	411,421	1,474,866	728,619	2,614,905
large industrial (LT)	23,265,500	2.400000	0.00%	2.400000	55,837,200	0.00496899	0.01781290	0.00880000	0.03158189	115,606	414,426	204,736	734,768
aggregate extraction (VT)	14,600,500	1.952895	0.00%	1.952895	28,513,243	0.00404330	0.01449447	0.00511000	0.02364777	59,034	211,626	74,609	345,269
pipeline (PT)	7,077,000	2.250000	0.00%	2.250000	15,923,250	0.00465843	0.01669959	0.00880000	0.03015802	32,968	118,183	62,278	213,428
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00308698	0.01106626	0.00880000	0.02295325	0	0	0	0
managed forests (TT)	16,341,900	0.250000	0.00%	0.250000	4,085,475	0.00051760	0.00185551	0.00038250	0.00275561	8,459	30,323	6,251	45,032
res/farm farmland class 1 (R1)	789,000	1.000000	25.00%	0.750000	591,750	0.00155281	0.00556653	0.00114750	0.00826684	1,225	4,392	905	6,523
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00207041	0.00742204	0.00153000	0.01102245	0	0	0	0
commercial excess/vacant unit (CU)	6,279,500	1.491000	0.00%	1.491000	9,362,735	0.00308698	0.01106626	0.00880000	0.02295325	19,385	69,491	55,260	144,135
commercial vacant land (CX)	1,950,400	1.491000	0.00%	1.491000	2,908,046	0.00308698	0.01106626	0.00880000	0.02295325	6,021	21,584	17,164	44,768
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00155281	0.00556653	0.00114750	0.00826684	0	0	0	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00308698	0.01106626	0.00880000	0.02295325	0	0	0	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00308698	0.01106626	0.00880000	0.02295325	0	0	0	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00308698	0.01106626	0.00220000	0.01635325	0	0	0	0
office building (DT)	536,300	1.491000	0.00%	1.491000	799,623	0.00308698	0.01106626	0.00880000	0.02295325	1,656	5,935	4,719	12,310
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00308698	0.01106626	0.00880000	0.02295325	0	0	0	0
industrial-hydro (IH)	717,000	2.400000	0.00%	2.400000	1,720,800	0.00496899	0.01781290	0.01250000	0.03528189	3,563	12,772	8,963	25,297
industrial vacant land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00496899	0.01781290	0.00880000	0.03158189	0	0	0	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00496899	0.01781290	0.00880000	0.03158189	0	0	0	0
industrial excess land (IU)	2,709,100	2.400000	0.00%	2.400000	6,501,840	0.00496899	0.01781290	0.00880000	0.03158189	13,461	48,257	23,840	85,558
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00496899	0.01781290	0.00880000	0.03158189	0	0	0	0
industrial vacant land (IX)	25,536,500	2.400000	0.00%	2.400000	61,287,600	0.00496899	0.01781290	0.00880000	0.03158189	126,891	454,879	224,721	806,491
industrial small scale on farm business 2 (IO)	0	2.400000	0.00%	2.400000	0	0.00496899	0.01781290	0.00220000	0.02498189	0	0	0	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00155281	0.00556653	0.00114750	0.00826684	0	0	0	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00496899	0.01781290	0.00220000	0.02498189	0	0	0	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00308698	0.01106626	0.00880000	0.02295325	0	0	0	0
Total	2,724,083,320				2,866,856,709					5,935,575	21,277,931	6,389,105	33,602,611

Schedule C

2026 Barber's Beach Street Lights Special Area Tax Rates

Description	2026 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	19,561,000	1.000000	0.00%	1.000000	19,561,000	0.00012350	2,416
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00023465	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00013585	0
farmlands (FT)	0	0.250000	0.00%	0.250000	0	0.00003088	0
commercial (CT)	0	1.491000	0.00%	1.491000	0	0.00018414	0
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00029640	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00029640	0
aggregate extraction (VT)	0	1.952895	0.00%	1.952895	0	0.00008224	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00027788	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00018414	0
managed forests (TT)	0	0.250000	0.00%	0.250000	0	0.00003088	0
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00009263	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00012350	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00018414	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00018414	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00009263	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00018414	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00018414	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00018414	0
office building (DT)	0	1.491000	0.00%	1.491000	0	0.00018414	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00018414	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00029640	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00029640	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00029640	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00029640	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00029640	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00029640	0
industrial small scale on farm business 2 (IO)	0	2.400000	0.00%	2.400000	0	0.00029640	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00009263	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00029640	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00018414	0
Total	19,561,000				19,561,000		2,416

Schedule C

2026 Cambridge Fire Special Area Tax Rates

Description	2026 Assessment	Transition Ratio	Tax Reduction	Weighted Ratio	Weighted Assessment	Township Tax Rate	Township Levy
res/farm (RT)	226,446,800	1.000000	0.00%	1.000000	226,446,800	0.00055252	125,117
multi-res (MT)	0	1.900000	0.00%	1.900000	0	0.00104979	0
new multi-residential (NT)	0	1.100000	0.00%	1.100000	0	0.00060777	0
farmlands (FT)	4,539,300	0.250000	0.00%	0.250000	1,134,825	0.00013813	627
commercial (CT)	678,400	1.491000	0.00%	1.491000	1,011,494	0.00082381	559
industrial (IT)	0	2.400000	0.00%	2.400000	0	0.00132605	0
large industrial (LT)	0	2.400000	0.00%	2.400000	0	0.00132605	0
aggregate extraction (VT)	0	1.952895	0.00%	1.952895	0	0.00119546	0
pipeline (PT)	0	2.250000	0.00%	2.250000	0	0.00124317	0
shopping centre (ST)	0	1.491000	0.00%	1.491000	0	0.00082381	0
managed forests (TT)	2,538,200	0.250000	0.00%	0.250000	634,550	0.00013813	351
res/farm farmland class I (R1)	0	1.000000	25.00%	0.750000	0	0.00041439	0
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00055252	0
commercial excess/vacant unit (CU)	0	1.491000	0.00%	1.491000	0	0.00082381	0
commercial vacant land (CX)	0	1.491000	0.00%	1.491000	0	0.00082381	0
commercial farmland class 1 (C1)	0	1.000000	25.00%	0.750000	0	0.00041439	0
commercial taxable shared (CH)	0	1.491000	0.00%	1.491000	0	0.00082381	0
commercial vacant land taxable shared (CJ)	0	1.491000	0.00%	1.491000	0	0.00082381	0
commercial small scale on farm (C7)	0	1.491000	0.00%	1.491000	0	0.00082381	0
office building (DT)	0	1.491000	0.00%	1.491000	0	0.00082381	0
parking lot (GT)	0	1.491000	0.00%	1.491000	0	0.00082381	0
industrial-hydro (IH)	0	2.400000	0.00%	2.400000	0	0.00132605	0
industrial excess land shared (IJ)	0	2.400000	0.00%	2.400000	0	0.00132605	0
industrial excess land shared (IK)	0	2.400000	0.00%	2.400000	0	0.00132605	0
industrial excess/vacant unit (IU)	0	2.400000	0.00%	2.400000	0	0.00132605	0
large industrial excess land (LU)	0	2.400000	0.00%	2.400000	0	0.00132605	0
industrial vacant land (IX)	0	2.400000	0.00%	2.400000	0	0.00132605	0
industrial small scale on farm business 2 (IO)	0	2.400000	0.00%	2.400000	0	0.00132605	0
industrial farmland class 1 (I1)	0	1.000000	25.00%	0.750000	0	0.00041439	0
industrial small scale on farm (I7)	0	2.400000	0.00%	2.400000	0	0.00132605	0
shopping centre excess land (SU)	0	1.491000	0.00%	1.491000	0	0.00082381	0
Total	234,202,700				229,227,669		126,653