THE CORPORATION OF THE CITY OF DRYDEN

BY-LAW NUMBER 2026-48

BEING A BY-LAW TO ADOPT TAX RATES TO BE LEVIED ON THE TAXABLE PROPERTY WITHIN THE CORPORATION OF THE CITY OF DRYDEN FOR SCHOOL BOARD PURPOSES.

WHEREAS it is necessary for the Council of The Corporation of The City of Dryden to requisition the sums against the residential and business property in the municipality for school board purposes, as prescribed by the Province of Ontario, pursuant to Section 257 of the Education Act, R.S.O. 1990, c. E.2, as amended; and,

WHEREAS all property assessment rolls on which the 2025 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A.31, as amended, subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board, and the District Court; and,

WHEREAS the tax rates for School Board purposes have been established by the Province of Ontario for all property classes and the applicable subclasses pursuant to Section 7 of the Assessment Act, R.S.O. 1990, c. A.31, as amended; and,

WHEREAS these tax rates for School Board purposes on the property classes and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act, S.O. 2001, c. 25, as amended, and the provisions of the Education Act in the manner set out herein.

NOW THEREFORE the Council of The Corporation of The City of Dryden enacts as follows:

1. That the Council of The Corporation of The City of Dryden directs that the property tax levy for school board purposes raised from the property classes and the applicable subclasses assessment be paid in accordance with the provisions of the Education Act and the regulations passed thereunder.

2. That the Treasurer is hereby directed and authorized to undertake any required action necessary to collect the levies herein.

3. That the tax rates for School Board purposes within the City of Dryden be adopted as follows:

   (a) That a tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the **residential class**;

   (b) That a tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the **multi-residential class**;

   (c) That a tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the **new multi-residential class**;

   (d) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **commercial class**;

(e) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **commercial vacant unit/excess land** and **commercial vacant land class**;

(f) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **broad industrial class**;

(g) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **broad industrial vacant unit/excess land** and **broad industrial vacant land class**;

(h) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **large industrial class**;

(i) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **large industrial vacant unit/excess land** and **large industrial vacant land class**;

(j) That a tax rate of 0.511000% is hereby adopted to be applied against the whole of the assessment for real property in the **aggregate extraction class**;

(k) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **pipeline class**;

(l) That a tax rate of 0.038250% is hereby adopted to be applied against the whole of the assessment for real property in the **farmland class**;

(m) That a tax rate of 0.038250% is hereby adopted to be applied against the whole of the assessment for real property in the **managed forest class**;

(n) That a tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the **landfill class.**

4. That every owner shall be taxed according to the aforementioned tax rates and that the payment of 50% of all taxes, and other charges and levies authorized by this By-law, shall be due and made payable into the office of the Tax Collector, City of Dryden, 30 Van Horne Avenue, Dryden, Ontario, P8N 2A7 on or before the **31st day of August, 2026** and the balance of all taxes, and other charges and levies shall be due and made payable on or before the **30th day of September, 2026**.

5. That the Tax Collector is hereby authorized to mail, or cause to be mailed, the notice of taxes due to the address of the property owner indicated on the final assessment roll.

6. That the overdue taxes are those taxes that have been levied in 2026 and have not been paid on or before the day payment is due.

7. That the penalty charge to be imposed on overdue taxes shall be at the rate of one and one quarter percent (1.25%) per month.

8. That the percentage charge as a penalty for non-payment of taxes shall be imposed on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after December 31, 2025.

9. That By-law Number 2025-25 is hereby rescinded.

Enacted and passed this 13th day of July 2026 as witnessed by the Seal of the Corporation and the hands of its proper Officers.

THE CORPORATION OF THE CITY OF DRYDEN

Mayor

Clerk