

## **THE CORPORATION OF THE CITY OF DRYDEN**

### **BY-LAW NUMBER 2026-58**

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

WHEREAS it is necessary for the Council of The Corporation of The City of Dryden, pursuant to Section 312(2) of the Municipal Act, S.O. 2001, c.25, as amended, to adopt tax rates; 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 property classes have been prescribed by the Minister of Finance pursuant to Section 7 of the Assessment Act, R.S.O. 1990, c. A.31, as amended, and the regulations thereto; and,

WHEREAS the tax ratios for prescribed property classes and subclasses on the aforementioned property assessments for the 2025 taxation year have been set out in By-Law Number 2025-26 dated June 9, 2025; and,

WHEREAS the tax rates on the aforementioned property classes and the applicable subclasses have been calculated pursuant to the provisions of Sections 312(6) 2. of the Municipal Act, S.O. 2001, c. 25, as amended; and,

WHEREAS the Council of The Corporation of The City of Dryden has, in accordance with Section 290(1) of the Municipal Act, S.O. 2001, c.25, as amended, considered the estimates of the Municipality and of the Boards and Commissions of the Municipality for which the Municipality is required to meet by way of taxes on all rateable property assessments in the Municipality.

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

1. That the tax rates for municipal purposes within The Corporation of The City of Dryden be adopted as follows:
  - (a) That a tax rate of **1.875546** percent 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 **3.687108** percent 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 **2.063100** percent 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 **3.486040** percent is hereby adopted to be applied against the whole of the assessment for real property in the **commercial class** and including the shopping centre class;
  - (e) That a tax rate of **2.580638** percent is hereby adopted to be applied against the whole of the assessment for real property in the **industrial** class;
  - (f) That a tax rate of **9.972528** percent is hereby adopted to be applied against the whole of the assessment for real property in the **large industrial** class;

- (g) That a tax rate of **2.229581** percent is hereby adopted to be applied against the whole of the assessment for real property in the **aggregate extraction** class
  - (h) That a tax rate of **2.579642** percent is hereby adopted to be applied against the whole of the assessment for real property in the **pipeline** class;
  - (i) That a tax rate of **0.468887** percent is hereby adopted to be applied against the whole of the assessment for real property in the **farmland** class;
  - (j) That a tax rate of **0.468887** percent is hereby adopted to be applied against the whole of the assessment for real property in the **managed forest** class;
  - (k) That a tax rate of **1.875546** percent is hereby adopted to be applied against the whole of the assessment for real property in the **landfill** class.
2. That every owner shall be taxed according to the aforementioned tax rates and that the payment of fifty percent of all taxes, local improvement charges 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, local improvement charges and other charges and levies authorized by this by-law, shall be due and made payable on the **30th day of September, 2026**.
3. 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.
4. That the overdue taxes are those taxes that have been levied and have not been paid on or before the date payment is due.
5. 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.
6. 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, 2026.
7. That By-law Number 2026-47 is hereby rescinded.

Enacted and passed this 10th day of August 2026 as witnessed by the Seal of the Corporation and the hands of its proper Officers.

THE CORPORATION OF THE CITY OF DRYDEN

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Mayor

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Clerk