THE CORPORATION OF THE

TOWNSHIP OF BLANDFORD-BLENHEIM

BY-LAW NUMBER 2546-2026

Being a by-law to provide for the adoption of budgetary estimates and tax rates for 2026, and to further provide for penalty and interest in default of payment.

WHEREAS, Section 290 of the Municipal Act, 2001, S.O. 2001 c.25, as amended, provides that the Council of a local municipality shall prepare and adopt estimates of all sums required during the year for the purposes of the municipality,

AND WHEREAS, Section 312 of the said Act provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and

AND WHEREAS, Section 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios; and

AND WHEREAS regulations require reductions in certain tax rates for certain classes or subclasses of property; and

AND WHEREAS the Assessment Roll prepared December 9, 2025 and upon which the taxes for 2026 are to be levied, was certified by the Assessment Commissioner, and the whole of assessment for real property, according to the last Assessment Roll, and further modified to reflect changes of the Assessment Review Board, Severances and Section 442 Tax Write-Offs.

NOW THEREFORE the Council of The Corporation of the Township of Blandford-Blenheim enacts as follows:

1) That the budget estimates setting out the revenues and expenditures as detailed in the Budget Estimates for the year 2026, and endorsed by by-law 2534-2026, February 18, 2026, raising the following amounts from realty taxation be adopted (Schedule "A"):

    (a) For general municipal purposes the net levy of $7,937,750;
    (b) For county purposes the net levy of $7,904,877;
    (c) For school purposes the net levy of $3,321,682.

2) That the tax rates hereby adopted for each class for the year 2026, excluding special charges or local improvements collected as taxes, shall be the tax rates as listed on Schedule "B" attached hereto and forming part of this by-law and the tax rate for each class shall be applied against the whole of the assessment for real property for that particular class and purpose.

3) That in accordance with the Municipal Act, 2001 S.O. 2001 and the Assessment Act, the Treasurer may strike from the roll, taxes that by reasons of a decision under Section 357, 358 or 359 or of a decision of a judge of any court are uncollectible and/or refund any overpayment received.

4) That every owner shall be taxed according to the tax rates in this by-law. The taxes for a particular property shall be calculated by applying the Current Value Assessment against the tax rates set out and further adjusted as required by the provisions of the Municipal Act, 2001, S.O. 2001. Such taxes shall become due and payable in two installments as follows:

ALL PROPERTY CLASSES:

FIRST INSTALMENT	Monday, August 31, 2026
SECOND INSTALMENT	Friday, October 30th, 2026

Notice of such taxes due shall be sent by first class mail (or e-mail if requested) to those persons shown as liable for the payment of taxes.

5) That the taxes shall be levied and collected as well as such other rates and/or Special Area Rates, pursuant to the Municipal Act, 2001, S.O. 2001 and/or the Drainage Act.

6) That a charge as a penalty of 1 and ¼ per cent on the amount of any outstanding taxes levied in 2026 shall be made on the first day of default and on the first day of each calendar month thereafter in which default continues until December 31st, 2026, and any such additional amounts shall be levied and collected in the same manner as if they had been originally imposed with and formed part of the taxes levied under this by-law. The penalty charges indicated in this section shall be waived for those taxpayers participating in the Monthly Preauthorized Payment Plan provided the payments are made as agreed and without default.

7) That interest of 1 and ¼ percent on the amount of any taxes due and unpaid after December 31st, 2026, shall be charged on the first day of each calendar month thereafter in which default continues.

This by-law shall come into effect on the date of the final passing thereof.

By-law **READ** a **FIRST** and **SECOND** time this 20th day of May, 2026.

By-Law **READ** a **THIRD** time and **ENACTED** in Open Council this 20th day of May, 2026.

Mark Peterson, Mayor

(SEAL)

Sarah Matheson, Clerk

Township of Blandford-Blenheim
2026 Combined Taxation Levy

"Schedule A"

Tax Classes	Assessments	Township Tax Rate	Township Levy by class	County Tax Rates	County Levy by class	Education Tax Rate	Education Levy by class	Total Tax Rate
Residential	950,729,600.00	0.00552881	$ 5,256,403.32	0.00550591	$ 5,234,631.61	0.00153000	$ 1,454,616.29	0.01256472
Residential Farmland awaiting Development	-	0.00248797	$ -	0.00247766	$ -	0.00068850	$ -	0.00565413
Multi Residential	4,059,500.00	0.01105762	$ 44,888.41	0.01101182	$ 44,702.48	0.00153000	$ 6,211.04	0.02359944
Multi Residential - New Construction	1,939,000.00	0.00552881	$ 10,720.36	0.00550591	$ 10,675.96	0.00153000	$ 2,966.67	0.01256472
Commercial -Full	66,731,900.00	0.01051469	$ 701,665.24	0.01047114	$ 698,759.07	0.00880000	$ 587,240.72	0.02978583
Vacant unit/excess land	589,500.00	0.00736029	$ 4,338.89	0.00732980	$ 4,320.92	0.00880000	$ 5,187.60	0.02349009
Vacant land	2,293,900.00	0.00736029	$ 16,883.77	0.00732980	$ 16,813.83	0.00880000	$ 20,186.32	0.02349009
Small Scale On Farm Business	16,600.00	0.00262867	$ 43.64	0.00261778	$ 43.46	0.00220000	$ 36.52	0.00744645
Industrial - full	8,438,500.00	0.01454077	$ 122,702.29	0.01448054	$ 122,194.04	0.00880000	$ 74,258.80	0.03782131
Industrial - New Construction	-	0.01454077	$ -	0.01448054	$ -	0.00880000	$ -	0.03782131
Vacant unit/excess land	-	0.00945150	$ -	0.00941235	$ -	0.00880000	$ -	0.02766385
Vacant land	428,000.00	0.00945150	$ 4,045.24	0.00941235	$ 4,028.49	0.00880000	$ 3,766.40	0.02766385
Small Scale On Farm Business	-	0.01454077	$ -	0.00362014	$ -	0.00220000	$ -	0.02036091
Large Industrial	2,460,100.00	0.01454077	$ 35,771.75	0.01448054	$ 35,623.58	0.00880000	$ 21,648.88	0.03782131
Vacant unit/excess land	22,900.00	0.00945150	$ 216.44	0.00941235	$ 215.54	0.00880000	$ 201.52	0.02766385
Pipeline	89,001,000.00	0.00696243	$ 619,663.23	0.00693359	$ 617,096.44	0.00880000	$ 783,208.80	0.02269602
Farmland	880,909,100.00	0.00120362	$ 1,060,279.81	0.00119864	$ 1,055,892.88	0.00038250	$ 336,947.73	0.00278476
Managed Forest	3,559,600.00	0.00138220	$ 4,920.08	0.00137648	$ 4,899.72	0.00038250	$ 1,361.55	0.00314118
New Construction Commercial: Full	-	0.01051469	$ -	0.01047114	$ -	0.00880000	$ -	0.02978583
Aggregate Extraction Taxable: Full	4,666,000.00	0.01183192	$ 55,207.74	0.01178291	$ 54,979.06	0.00511000	$ 23,843.26	0.02872483
	2,015,845,200.00		$ 7,937,750.21		$ 7,904,877.07		$ 3,321,682.09	

The Township of Blandford-Blenheim
2026 Summary of Tax Rates

Schedule "B"

Tax Class	Township Tax Rate	County Tax Rates	Education Tax Rates	Totals
Residential	0.00552881	0.00550591	0.00153000	**0.01256472**
Residential Farmland Awaiting Development	0.00248797	0.00247766	0.00068850	**0.00565413**
Farmland	0.00120362	0.00119864	0.00038250	**0.00278476**
Multi Residential	0.01105762	0.01101182	0.00153000	**0.02359944**
Multi-Residential - New Construction	0.00552881	0.00550591	0.00153000	**0.01256472**
Commercial -Full	0.01051469	0.01047114	0.00880000	**0.02978583**
Vacant unit/excess land	0.00736029	0.00732980	0.00880000	**0.02349009**
Vacant land	0.00736029	0.00732980	0.00880000	**0.02349009**
Small Scale On Farm Business	0.00262867	0.00261778	0.00220000	**0.00744645**
Industrial - full	0.01454077	0.01448054	0.00880000	**0.03782131**
Industrial - New Construction	0.01454077	0.01448054	0.00880000	**0.03782131**
Vacant unit/excess land	0.00945150	0.00941235	0.00880000	**0.02766385**
Vacant land	0.00945150	0.00941235	0.00880000	**0.02766385**
Small Scale On Farm Business	0.01454077	0.01448054	0.00220000	**0.03122131**
Large Industrial	0.01454077	0.01448054	0.00880000	**0.03782131**
Vacant unit/excess land	0.00945150	0.00941235	0.00880000	**0.02766385**
Pipeline	0.00696243	0.00693359	0.00880000	**0.02269602**
Managed Forest	0.00138220	0.00137648	0.00038250	**0.00314118**
New Construction Commercial - Full	0.01051469	0.01047114	0.00880000	**0.02978583**
Aggregate Extraction Taxable: Full	0.01183192	0.01178291	0.00511000	**0.02872483**