The Corporation of the Township of North Huron

By-law No. 27-2026

Being a by-law for the purposes of levying and collecting rates for various purposes and to provide for the payment of taxes and to provide for penalty and interest.

This accessible version of this by-law is printed under the authority of the Council of the Township of North Huron.

Printing Date: April 8, 2026

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WHEREAS Section 290 of the Municipal Act, S.O. 2001, c. 25 as amended, requires the Council of the local municipality, in each year, to prepare and adopt estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Section 312 (2) of the Municipal Act, S.O. 2001, c. 25 as amended, 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 the Council of the Township of North Huron adopted the 2026 Budget at the special budget meeting held on December 12, 2025;

AND WHEREAS the County of Huron, under the provisions of Section 308, 311 and 312 of the Municipal Act S.O. 2001, c. 25 as amended, by By-law No. 2026-014 established a county tax levy and tax ratios for 2026;

AND WHEREAS the Minister of Finance, under the provisions of Ontario Regulation 400/98, under the Education Act R.S.O. 1990 as amended by Ontario Regulation 11/22, established tax rates;

AND WHEREAS Section 326 of the Municipal Act, S.O. 2001, c. 25 as amended, authorizes a municipality to levy and collect amounts for special area rates;

AND WHEREAS Section 342 of the Municipal Act, S.O. 2001, c. 25 as amended, authorizes a municipality to pass a by-law to set due dates for instalments;

AND WHEREAS Section 345 of the Municipal Act, S.O. 2001, c. 25 as amended, provides that a municipality may pass a by-law to impose late payment charges for the non-payment of taxes or any instalment by the due date;

AND WHEREAS Section 398 of the Municipal Act, S.O. 2001, c. 25 as amended, provides that fees and charges imposed by the municipality, upper tier or local board may be added to the tax roll and collected in the same manner as municipal taxes;

NOW THEREFORE the Council of the Corporation of the Township of North Huron ENACTS as follows:

1. That the 2026 total tax levy for the Township of North Huron is shown on the 2026 Budget Summary in the amount of $8,043,236 and is attached hereto as “Schedule A”.

2. That the tax rates as per Schedule “B” attached hereto shall be levied and charged in 2026.

3. That the Total Tax Levy for 2026 is attached hereto as Schedule “C”.

4. That the 2026 Wingham BIA Budget is hereby adopted with a levy totaling $26,000 and is attached hereto as “Schedule D”.

5. That the 2026 Blyth BIA Budget is hereby adopted with a levy totaling $11,126 and is attached hereto as “Schedule E”.

6. That the assessment contained in the assessment roll for the Township of North Huron compiled during the year 2025 and returned on December 9, 2025, is

hereby adopted and confirmed as the assessment on which taxes for the year 2026 shall be levied.

7. That there shall be two instalments and the due dates for the final taxes shall be September 24, 2026 and November 26, 2026. The total bill shall be reduced by the Interim Tax billing.

8. That a penalty of one and one quarter percent (1.25%) per month shall be added to each installment on the first day of default and on or about the first day of each month thereafter that the default continues.

9. That on all taxes of the final tax levy in default on January 1, 2026, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in default.

10. That penalties and interest added on all taxes of the final 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.

11. That the Treasurer may mail or cause the same to be mailed (by regular mail or electronic mail) to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.

12. That the notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector’s roll under Section 340 of the Municipal Act, S.O. 2001, c. 25.

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

14. That in the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.

15. That payment of taxes may be made at the Township of North Huron Municipal Office and at most financial institutions. Payments can also be made by telephone/internet banking and monthly pre-authorized payments are also available.

16. That this by-law shall come into force and take effect on the day of the final passing thereof.

Read a first and second time this 7th day of April, 2026.

Read a third time and passed this 7th day of April, 2026.

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Paul Heffer, Reeve

CORPORATE SEAL

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Carson Lamb, Clerk

Schedule "A" to By-Law No. 27-2026

2026 BUDGET SUMMARY

Operating Budget		
External Sources of Revenue	(6,468,565)	
Wages and Benefits	6,616,564	
Operating Expenses	5,802,287	
		5,950,286
Capital Purchases		1,950,000
Reserve Contributions		142,950
2026 LEVY REQUESTED		8,043,236

SCHEDULE B

RTC	DESCRIPTION	BASE MUNICIPAL RATE	COUNTY	EDUCATION	WINGHAM SPECIAL AREA RATE	BLYTH SPECIAL AREA RATE	E/W SPECIAL AREA RATE		TOTAL MUNICIPAL WINGHAM	TOTAL MUNICIPAL BLYTH	TOTAL MUNICIPAL E/W	TOTAL WINGHAM WARD	TOTAL BLYTH WARD	TOTAL E/W WARD
TAXABLE														
RT	RESIDENTIAL	0.01478826	0.00556720	0.00153000	0.00028447	0.00014397	0.00000000	RT	0.01507273	0.01493223	0.01478826	0.02216993	0.02202943	0.02188546
MT	MULTI-RESIDENTIAL	0.01626709	0.00612392	0.00153000	0.00031292	0.00015837	0.00000000	MT	0.01658000	0.01642546	0.01626709	0.02423392	0.02407938	0.02392101
FT	FARMLANDS	0.00369706	0.00139180	0.00038250	0.00007112	0.00003599	0.00000000	FT	0.00376818	0.00373306	0.00369706	0.00554248	0.00550736	0.00547136
CT/ST	COMMERCIAL/SHOPPING CENTRE	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	CT/ST	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101
XT	COMMERCIAL NEW CONSTRUCTION FULL	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	XT	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101
IT/LT	INDUSTRIAL/LARGE INDUSTRIAL	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	IT/LT	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101
VT	AGGREGATE EXTRACTION	0.01323663	0.00498307	0.00511000	0.00000000	0.00015837	0.00000000	VT	0.01323663	0.01339500	0.01323663	0.02332970	0.02348807	0.02332970
PT	PIPELINE	0.01035178	0.00389704	0.00458716	0.00019913	0.00010078	0.00000000	PT	0.01055091	0.01045256	0.01035178	0.01903511	0.01893676	0.01883598
TT	MANAGED FORESTS	0.00369706	0.00139180	0.00038250	0.00007112	0.00003599	0.00000000	TT	0.00376818	0.00373306	0.00369706	0.00554248	0.00550736	0.00547136
R1	RES/FARM CLASS 1	0.00369706	0.00139180	0.00038250	0.00007112	0.00003599	0.00000000	R1	0.00376818	0.00373306	0.00369706	0.00554248	0.00550736	0.00547136
CU	COMMERCIAL EXCESS	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	CU	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101
CX	COMMERCIAL VACANT	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	CX	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101
C7	COMMERCIAL - SMALL SCALE ON FARM	0.00406677	0.00153098	0.00220000	0.00007823	0.00003959	0.00000000	C7	0.00414500	0.00410636	0.00406677	0.00787598	0.00783734	0.00779775
IU	IND. EXCESS	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	IU	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101
IX	IND. VACANT	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	IX	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101
I7	INDUSTRIAL - SMALL SCALE ON FARM	0.00406677	0.00139180	0.00220000	0.00007823	0.00003959	0.00000000	I7	0.00414500	0.00410636	0.00406677	0.00773680	0.00769816	0.00765857
JT	INDUSTRIAL NEW CONSTRUCTION FULL	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	JT	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101
IH	IND TAXABLE PIL	0.01626709	0.00612392	0.00098000	0.00031292	0.00015837	0.00000000	IH	0.01658000	0.01642546	0.01626709	0.02368392	0.02352938	0.02337101
PAYMENT IN LIEU (PIL)														
CF	COMMERCIAL PIL FULL	0.01626709	0.00612392	0.00980000	0.00031292	0.00015837	0.00000000	CF	0.01658000	0.01642546	0.01626709	0.03250392	0.03234938	0.03219101
CG	COMMERCIAL PIL GENERAL	0.01626709	0.00612392	0.00000000	0.00031292	0.00015837	0.00000000	CG	0.01658000	0.01642546	0.01626709	0.02270392	0.02254938	0.02239101
CP	COMMERCIAL PIL FULL, TAXABLE TENANT	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	CP	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101
CQ	COMMERCIAL PIL, FULL EXCESS TAX TEN	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	CQ	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101
CW	COMMERCIAL PIL, GENERAL EXCESS	0.01626709	0.00612392	0.00000000	0.00031292	0.00015837	0.00000000	CW	0.01658000	0.01642546	0.01626709	0.02270392	0.02254938	0.02239101
CZ	COMMERCIAL PIL, GENERAL VACANT	0.01626709	0.00612392	0.00000000	0.00031292	0.00015837	0.00000000	CZ	0.01658000	0.01642546	0.01626709	0.02270392	0.02254938	0.02239101
HF	LANDFILL PIL, FULL	0.01626709	0.00612392	0.00677916	0.00031292	0.00015837	0.00000000	HF	0.01658000	0.01642546	0.01626709	0.02948308	0.02932854	0.02917017
IP	INDUSTRIAL PIL, FULL TAXABLE TENANT	0.01626709	0.00612392	0.00880000	0.00031292	0.00015837	0.00000000	IP	0.01658000	0.01642546	0.01626709	0.03150392	0.03134938	0.03119101

TOWNSHIP OF NORTH HURON - SCHEDULE C Schedule "C" to By-Law No. 27-2026

2026 TOTAL TAX LEVY

RTC	Description	WINGHAM ASSESSMENT	BLYTH ASSESSMENT	E/W ASSESSMENT	Total CVA	Municipal Base Rate	Municipal Levy	Wingham Area Rate	Wingham Area Rate Levy	Blyth Area Rate	Blyth Area Rate Levy	Education Rate	Education Levy	Total Levy
RT	Residential	206,336,900	95,520,700	92,912,100	394,769,700	0.01478826	5,837,956.79	0.00028447	58,697.07	0.00014397	13,752.38	0.00153000	603,997.64	6,514,403.89
MT	Multi-Residential	8,444,300	1,909,000	-	10,353,300	0.01626709	168,418.02	0.00031292	2,642.38	0.00015837	302.33	0.00153000	15,840.55	187,203.28
FT	Farm	20,800	1,263,800	269,215,300	270,499,900	0.00369706	1,000,055.68	0.00007112	1.48	0.00003599	45.49	0.00038250	103,466.21	1,103,568.86
CT/ST	Commercial/Shopping Centre	29,625,100	8,525,400	4,068,700	42,219,200	0.01626709	686,783.34	0.00031292	9,270.26	0.00015837	1,350.17	0.00880000	371,528.96	1,068,932.73
XT/JT	Commercial/Industrial (New Construction)	-	-	-	-	0.01626709	-	0.00031292	-	0.00015837	-	0.00880000	-	-
IT/LT	Industrial/Large Industrial	8,095,000	1,745,200	324,700	10,164,900	0.01626709	165,353.30	0.00031292	2,533.08	0.00015837	276.39	0.00880000	89,451.12	257,613.89
VT	Aggregate Extraction	-	-	695,700	695,700	0.01323663	9,208.72	-	-	-	-	0.00511000	3,555.03	12,763.75
PT	Pipeline	782,000	594,000	3,102,000	4,478,000	0.01035178	46,355.28	0.00019913	155.72	0.00010078	59.86	0.00458716	20,541.30	67,112.16
TT	Managed Forests	-	-	3,909,900	3,909,900	0.00369706	14,455.15	0.00007112	-	0.00003599	-	0.00038250	1,495.54	15,950.69
R1	Residential: Farmland Awaiting Development	-	-	10,400	10,400	0.00369706	38.45	0.00007112	-	0.00003599	-	0.00038250	3.98	42.43
CU	Commercial: Excess Land	51,600	26,500	445,100	523,200	0.01626709	8,510.94	0.00031292	16.15	0.00015837	4.20	0.00880000	4,604.16	13,135.44
CX	Commercial: Vacant Land	573,100	58,000	77,000	708,100	0.01626709	11,518.72	0.00031292	179.33	0.00015837	9.19	0.00880000	6,231.28	17,938.52
C7	Commercial - Small Scale On-Farm	24,500	-	37,000	61,500	0.00406677	250.11	0.00007823	1.92	0.00003959	-	0.00220000	135.30	387.32
IU	Industrial: Excess Land	29,100	-	-	29,100	0.01626709	473.37	0.00031292	9.11	0.00015837	-	0.00880000	256.08	738.56
IX	Industrial: Vacant Land	97,000	-	-	97,000	0.01626709	1,577.91	0.00031292	30.35	0.00015837	-	0.00880000	853.60	2,461.86
I7	Industrial - Small Scale On-Farm	-	-	-	-	0.00406677	-	0.00007823	-	0.00003959	-	0.00220000	-	-
XU	Commercial New Construction Excess Land	-	-	-	-	0.01626709	-	0.00031292	-	0.00015837	-	0.00880000	-	-
XX	Commercial New Construction Vacant Land	-	-	-	-	0.01626709	-	0.00031292	-	0.00015837	-	0.00880000	-	-
JU	Industrial New Construction Excess Land	-	-	-	-	0.01626709	-	0.00031292	-	0.00015837	-	0.00880000	-	-
JX	Industrial New Construciton Vacant Land	-	-	-	-	0.01626709	-	0.00031292	-	0.00015837	-	0.00880000	-	-
IH	Industrial: Full, Shared PIL	42,000	-	-	42,000	0.01626709	683.22	0.00031292	13.14	0.00015837	-	0.00098000	41.16	737.52
HF	Landfill: PIL Full	-	-	-	-	0.01626709	-	0.00031292	-	0.00015837	-	0.00677916	-	-
P.I.L.	PIL PROPERTY	940,800	962,000	2,662,800	4,565,600									
		255,062,200	**110,604,600**	**377,460,700**	**743,127,500**		**7,951,639.00**		**73,550.00**		**15,800.00**		**1,222,001.91**	**9,262,990.91**
EXEMPT		41,997,200	9,288,400	15,345,800	66,631,400									
	TOTAL ASSESSMENT	**297,059,400**	**119,893,000**	**392,806,500**	**809,758,900**									
	Flat Rate Streetlight													**2,247.00**
TOTAL LEVY							**8,043,236.00**							**9,265,237.91**

BIA Budget

Schedule "D" to By-law No. 27-2026

	Budget 2025	YTD 2025	Budget 2026	Notes
Income				
Membership Fees	26,000	26,000	26,000	
Associate Members	2,100	2,700	2,500	14 @ $150
Digital Sign Ads		2,034	2,500	
Main Street Benches Grant	7,000	6,667	0	RED Grant
Transfer from Reserves	55,000	5,115	41,450	
Total Income	**90,100**	**42,516**	**72,450**	
Expenses				
Audit & Legal	1,000	0	1,000	
BIA Advertising	1,000	588	1,000	Generic ads - mix of radio and print
OBIAA & Chamber Membership	500	477	250	only OBIAA Membership
Curb Appeal	1,500	1,148	1,500	
Flags & Banners	500	854	750	
Main Street Improvements	0	0	0	
Community Events & Sponsorships	3,000	3,289	3,000	Marching band, Fireworks insurance, other
AGM & Info Session	200	34	200	
Festival of Lanterns	2,000	1,725	2,000	
Conferences	0	0	0	
Office Supplies, Postage, etc	500	87	250	
Christmas Decorations	1,000	771	1,000	Christmas Greenery & Bows
Christmas Lights & Repairs	1,500	773	1,500	Cruikshank Park + Snowflake Light Repairs
Digital Sign	2,000	1,776	3,500	Electricity (2 signs), Canva license
Retail Promotions - BIA Support	3,000	1,850	3,000	BIA Bucks for Promotion Prizes
Special Project Items				
Banners, Flags, Snowflake Lights, Power - Works Dept to Riverview	6,600	2167	6,000	6 snowflake lights & 4 banners
BIA Digital Sign - North of Alfred St	65,800	26977	40,000	balance owing, elec, paving & legal fees
Video Security Cameras			2,500	Grant incentive program 25 x $100
Tourist Map Reprint			0	Lots of inventory - leave this for 2027
Tourism website (visitwingham.ca)			5,000	Summer student? (apply for a grant?)
Future Projects - Transfer to Reserves	0	0	0	
Total Expenses	**90,100**	**42,516**	**72,450**	
Net Income	**0**	**0**	**0**	

Budget	2025 Budget	2025 Actual	2026 Budget
Revenue			
2025 Levy	$ 10,865.00	$ 10,865.00	$ 11,126.00
2025 Associate Members	$ 395.00	$ -	$ -
2025 Total Revenue	$ 11,260.00	$ 10,865.00	$ 11,126.00
Capital Projects Carried Over	2024 to 2025		2025 to 2026
Signage	$ 1,592.00	$ 1,592.00	$ 1,592.00
Main St Banners	$ 3,000.00	$ -	cancel
Christmas Décor	$ 12,000.00	$ 6,024.30	$ 2,500.00
Main St Garbage/Recycling Cans	cancel	$ -	
Town Brochure	$ 1,000.00	$ -	$ 1,000.00
Changeable letter signs replacement		$ -	$ 2,000.00
Total Projects Carried Over	$ 17,592.00	$ 7,616.30	$ 7,092.00
Previous Year's Surplus	$ 2,599.74		$ 10,126.75
Total Funds Available	**$ 31,451.74**		**$ 28,344.75**
Expenses			
Operating Expenses			
Meeting expenses	$ 160.00		$ 160.00
Office supplies	$ 100.00		$ 100.00
Audit fee	$ 1,000.00	$ -	$ 2,000.00
Bank fees	$ 20.00	$ 60.00	$ 100.00
Total Operating Expenses	$ 1,280.00	$ 60.00	$ 2,360.00
Memberships			
OBIA membership	$ 300.00	$ -	$ 300.00
Huron Chamber of Commerce	$ 250.00	$ 248.60	$ 250.00
	$ 550.00	$ 248.60	$ 550.00
Conferences / Education			
OBIA Conference	$ -	$ -	$ 1,250.00
Marketing			
Web Site	$ 1,500.00	$ 3,096.20	$ 1,000.00
Hometown Holiday Weekend/Fireworks	$ 1,850.00	$ 2,000.00	$ 2,000.00
Blyth Friday 2024		$ 1,077.50	$ -
Blyth Friday 2025	$ 2,000.00	$ 2,360.05	$ 2,500.00
New Merchants Grand Opening	$ 2,000.00	$ 1,500.72	$ 2,000.00
Ticket Holders	$ 2,000.00	$ 2,000.00	$ 2,000.00

Misc. Advertising	$ 679.74	$ 285.85	$ 2,500.00
Blyth 150th			$ 1,500.00
Replacement for changeable letter signs	$ 2,000.00	$ -	
Main Street Music		$ 305.09	
Magazine Ads		$ 379.68	$ 2,000.00
Misc.	$ -	$ -	$ 2,842.75
	$ 12,029.74	$ 13,005.09	$ 18,342.75
Capital Projects Carryover - Expenditures	$ 17,592.00	$ 7,616.30	$ 7,092.00
Total Expenditures	**$ 31,451.74**	**$ 20,929.99**	**$ 28,344.75**