

The Corporation of the
TOWNSHIP OF THE ARCHIPELAGO

BY-LAW NO. 2026 -

A By-law to Establish the Capping Parameters for the 2026 Final
Taxes for the Commercial and Industrial Classes

WHEREAS the *Municipal Act, 2001*, S.O. 2001, c. 25, Sec. 329.1, as amended, provides for the establishment of tax capping limits in respect of property in the commercial classes and industrial classes; and

WHEREAS it is deemed expedient to specify the percentages of tax decreases that must be withheld or “clawed back” to fund the cap for assessment-related tax increases.

NOW THEREFORE BE IT ENACTED as a By-Law of the Council of the Corporation of the Township of The Archipelago as follows:

1. Annualized Tax Limit

The maximum assessment related tax increase shall be 10% calculated on the previous year's annualized taxes determined pursuant to Section 329 of The Municipal Act, 2001, as amended.

Prior Year's CVA Tax Limit

The maximum assessment related tax increase shall be 5% calculated on the previous year's Current Value Assessment (CVA) tax.

CVA Tax Threshold for Protected Properties

The CVA Tax Threshold for protected properties (increasers) shall be set at \$250.00.

New to Class/New Construction Properties

The minimum level of taxation to be applied to new to class/new construction properties that become “eligible property” within the meaning of subsection 331(20) shall be as follows:

Commercial Class:	100%
Industrial Class:	100%
Multi-Residential	100%

Property Exclusions

The following properties are excluded from the capping and claw-back calculation in 2026, and are liable to pay CVA taxes:

- 1) Properties that were at Current Value Assessment (CVA) tax in 2025
- 2) Properties that would go from being clawed back in 2025 to being capped in 2026 as a result of the changes to the CVA tax caused by the 2026 reassessment.

2. Clawback Percentages

The percentages by which property tax increases are withheld or clawed back from decreasing properties in the commercial and industrial property classes for the purpose of funding the cap for assessment-related tax increases are:

Commercial Class:	0%
Industrial Class:	0%
Multi-Residential	0%

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

READ and FINALLY PASSED in OPEN COUNCIL this 17th day of April, 2026.

THE CORPORATION OF THE TOWNSHIP OF THE ARCHIPELAGO

Bert Liverance, Reeve

Maryann Martin, Clerk