

THE CORPORATION OF THE TOWN OF LAURENTIAN HILLS

BY-LAW NO. 23-26

BEING a By-Law to adopt and establish the tax rates for the 2026 budget and provide for penalty and interest;

WHEREAS section 312(2) of the Municipal Act c.25 S.O. 2001 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 Section 345(1), (2), (3) of the Act provide for penalties for non-payment of taxes and interest on tax arrears;

AND WHEREAS the Corporation of the County of Renfrew has passed By-laws 31-26, and 32-26 to establish the County tax rates and to adopt optional tools for the purposes of administering limits and ratios for the Commercial, Industrial and Multi-Residential Property classes and these tax rates are included on Schedule 'A';

AND WHEREAS the Province of Ontario has by regulation 400/98 as amended, has directed the Council of the Town of Laurentian Hills to levy specified tax rates on certain assessment for Municipal and Education purposes and these rates are included on Schedule 'A';

AND WHEREAS the Council has approved the prepared estimates of all sums required for the purposes of the 2026 budget;

NOW THEREFORE the Council of the Corporation of the Town of Laurentian Hills does enact as follows that:

1. the estimates for the legitimate expenses of the Town of Laurentian Hills are set at \$9,562,104.00 (nine million, five hundred and sixty two thousand, one hundred and four dollars) and are hereby adopted.
2. the following tax rates are hereby adopted to be applied against the whole assessment for the following classes:

Tax Class	Town Rate	County Rate	School Rate	Total
Residential	0.00742021	0.00464060	0.00153000	0.01359081
Multi Residential	0.01442192	0.00901947	0.00153000	0.02497139
New Multi Residential	0.00742021	0.00464060	0.00153000	0.01359081
Commercial	0.01346546	0.00842130	0.00880000	0.03068676
Commercial Vacant	0.01346546	0.00842130	0.00880000	0.03068676
Commercial On-Farm Business	0.00336636	0.00210532	0.00220000	0.00767168
Industrial	0.01830495	0.01144791	0.00880000	0.03855286
Industrial Vacant	0.01830495	0.01144791	0.00880000	0.03855286
Aggregate Extraction	0.01489485	0.00931524	0.00511000	0.02932009
Pipelines	0.00988966	0.00618499	0.00880000	0.02487465
Landfill	0.00882312	0.00551798	0.00880000	0.02314110
Farmlands	0.00185505	0.00116015	0.00038250	0.00339770
Managed Forest	0.00185505	0.00116015	0.00038250	0.00339770

3. every owner of land shall be taxed according to the tax rates in this By-Law as per Schedule 'A' to this By-Law.
4. the third and fourth instalment of taxes shall be due and payable in two instalments being Thursday 27 August 2026 and Thursday 29 October 2026.
5. nothing in this By-Law shall render the payment of the two instalments of the Interim Tax Levy invalid and they shall continue to accrue penalty according to the Interim Levy By-Law No. 25-25.

6. a penalty of 1.25% per month shall be added on the first day of each and every month the default continues until 31 December, 2026
7. on 1 January, 2027 interest shall be added at the rate of 1.25% per month or part thereof on all unpaid taxes until taxes are paid in full.
8. the collector may mail or cause the same to be mailed to the residence or place of business of such person(s) indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
9. the subsequent levy for the year 2026 shall be reduced by the amount raised by the interim levy imposed by this by-law.
10. this By-Law shall come into force and take effect upon the passing thereof.

READ a first, second and third and final time and passed this 28th day of May 2026

MAYOR

CLERK

SCHEDULE 'A'
TO BY-LAW No. 23-26

TOWN	Assessment	Town Rate	Tax Levied
Residential	333,265,862	0.00742021	\$ 2,472,902.68
Multi Residential	533,000	0.01442192	\$ 7,686.88
Commercial	3,253,203	0.01346546	\$ 43,805.87
Commercial Vacant/Excess	712,100	0.01346546	\$ 9,588.75
Commercial On-Farm Business	49,800	0.00336636	\$ 167.64
Industrial	1,270,400	0.01830495	\$ 23,254.61
Industrial New Const Vac	477,000	0.01830495	\$ 8,731.46
Aggregate Extraction	41,800	0.01489485	\$ 622.60
Pipelines	65,172,000	0.00988966	\$ 644,528.92
Farmlands	459,800	0.00185505	\$ 852.95
Managed Forest	2,883,600	0.00185505	\$ 5,349.22
			\$ 3,217,491.61

COUNTY	Assessment	County Rate	Tax Levied
Residential	333,265,862	0.00464060	\$ 1,546,553.56
Multi Residential	533,000	0.00901947	\$ 4,807.38
Commercial	3,253,203	0.00842130	\$ 27,396.20
Commercial Vacant/Excess	712,100	0.00842130	\$ 5,996.81
Commercial On-Farm Business	49,800	0.00210532	\$ 104.84
Industrial	1,270,400	0.01144791	\$ 14,543.42
Industrial New Const Vac	477,000	0.01144791	\$ 5,460.65
Aggregate Extraction	41,800	0.00931524	\$ 389.38
Pipelines	65,172,000	0.00618499	\$ 403,088.17
Farmlands	459,800	0.00116015	\$ 533.44
Managed Forest	2,883,600	0.00116015	\$ 3,345.41
			\$ 2,012,219.26

SCHOOL	Assessment	School Bd Rate	Tax Levied
Residential	333,265,862	0.00153000	\$ 509,896.77
Multi Residential	533,000	0.00153000	\$ 815.49
Commercial	3,253,203	0.00880000	\$ 28,628.19
Commercial Vacant/Excess	712,100	0.00880000	\$ 6,266.48
Commercial On-Farm Business	49,800	0.00220000	\$ 109.56
Industrial	1,270,400	0.00880000	\$ 11,179.52
Industrial New Const Vac	477,000	0.00880000	\$ 4,197.60
Aggregate Extraction	41,800	0.00511000	\$ 213.60
Pipelines	65,172,000	0.00880000	\$ 573,513.60
Farmlands	459,800	0.00038250	\$ 175.87
Managed Forest	2,883,600	0.00038250	\$ 1,102.98
			\$ 1,136,099.65