



**The Corporation of the
Township of Carlow/Mayo**

By-Law 30-2026

Being a By-Law to establish the revenue and expenditure estimates for the Municipality and to provide for the adoption of the levy and tax rates for 2026 and to further provide for penalty and interest in default of payment thereof for 2026.

Whereas Section 312 (2) of The Municipal Act, 2001 S.O. 2001 c. 25, as amended provides that for purposes of raising the general local municipal 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 290 (1) of The Municipal Act, 2001, S.O. 2001 c. 25, as amended, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including:

- (a) amounts sufficient to pay all debts of the municipality falling due within the year;
- (b) amounts required to be raised for sinking funds or retirement funds; and
- (c) amounts required for any board, commission or other body.

And Whereas the Council for the Corporation of the Township of Carlow/Mayo has, in accordance with the Municipal Act, considered the estimates of the municipality and it is necessary that the following sums be raised by means of taxation for the year 2026:

Now Therefore the Council of the Corporation of the Township of Carlow/Mayo enacts as follows:

1. Pursuant to budget estimates, Council herein determines expenditure estimates are \$3,107,782.06
2. Pursuant to budget estimates, Council herein determines revenue estimates other than property taxation to be \$1,384,557.29
3. Council determines therefore revenues to be levied through property taxes to be \$1,723,225

THAT the following sums be hereby levied for the year 2026:

General Municipal Purposes:	\$ 1,723,224.77
County Purposes:	\$ 603,877.89
Education Purposes:	<u>\$ 259,602.68</u>
TOTAL	\$ 2,586,705.34



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That the following tax rates are hereby adopted to be applied against the whole of the assessment for real property in the following classes:

MUNICIPAL:	Residential Tax Rate	= 0.01058708	(RT)
	Managed Forest Tax Rate	= 0.00264677	(TT)
	Farmland Tax Rate	= 0.00264677	(FT)
	Commercial Full Tax Rate	= 0.01164578	(CT)
	New Commercial Tax Rate	= 0.01164578	(XT)
	Industrial Full Tax Rate	= 0.01164578	(JT)

COUNTY:	Residential Tax Rate	= 0.00371008	(RT)
	Managed Forest Tax Rate	= 0.00092752	(TT)
	Farmland Tax Rate	= 0.00092752	(FT)
	Commercial Full Tax Rate	= 0.00408109	(CT)
	New Commercial Tax Rate	= 0.00408109	(XT)
	Industrial Full Tax Rate	= 0.00408109	(JT)

EDUCATION:	Residential Tax Rate	= 0.00153000	(RT)
	Managed Forest Tax Rate	= 0.00038250	(TT)
	Farmland Tax Rate	= 0.00038250	(FT)
	Commercial Full Tax Rate	= 0.00880000	(CT)
	New Commercial Tax Rate	= 0.00880000	(XT)
	Industrial Full Tax Rate	= 0.00880000	(JT)

TOTAL:	Residential Tax Rate	= 0.01582716	(RT)
	Managed Forest Tax Rate	= 0.00395679	(TT)
	Farmland Tax Rate	= 0.00395679	(FT)
	Commercial Full Tax Rate	= 0.02452687	(CT)
	New Commercial Tax Rate	= 0.02452687	(XT)
	Industrial Full Tax Rate	= 0.02452687	(JT)

1. **That** revenue requirements for property taxation purposes shall comply with the estimates detailed in Schedule "A" attached hereto and forming part of this By-Law.
2. **That** expenditure requirements for property taxation purposes shall comply with the estimates detailed in Schedule "B" attached hereto and forming part of this By-Law.
3. **That** there shall be tax rates levied and collected upon certain Classes and sub-classes of property within the Corporation of the Township of Carlow/Mayo for 2026, as detailed in Schedule "C", attached hereto and forming part of this By-Law.
4. **That** a summary total of property taxation requirements are hereby detailed in Schedule "D", attached hereto and forming part of this By-Law.
5. **The** final tax bill for all property types shall become due and payable in (2) two installments, approximately one-half being due the 31st day of August, 2026 and approximately one-half being due the 31st day of October, 2026.



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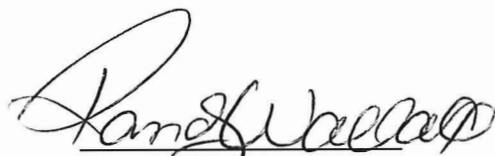
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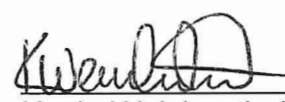
6. **There** shall be imposed a penalty of 1.25% for non-payment of taxes on the first day of default and an additional penalty of 1.25% shall be added on the first day of each calendar month thereafter on the balance remaining unpaid, up to and including December 31, 2026.
7. **After** December 31, 2026, the Treasurer shall add to the amount of all taxes due and payable, interest at the rate of 1.25% per month or fraction thereof.
8. **A penalty** of \$25.00 shall be applied to all payments returned "non-sufficient funds" or such other issue as may result in the debiting of the municipal account.
9. **The** Treasurer shall mail, or cause to be mailed to the residence or place of business of such person indicated on the returned Assessment Roll, a written notice specifying the amount of taxes payable.
10. **Taxes** shall be payable to the Corporation of the Township of Carlow/Mayo.

All taxes are payable by cash, cheque, debit or credit card at the Township Office, 3987 Boulter Road, Boulter, ON;
or by mail to the Township of Carlow/Mayo, 3987 Boulter Road, Boulter, ON, K0L 1G0;
or by electronic bank bill payment.

11. **That** this By-Law shall come into force and effect and be passed on third and final reading thereof, repealing all previous By-Laws pertaining to same.

Enacted and Passed in Council this 14th day of April.


Randy Wallace
Mayor


Kayla Weichenthal
Deputy Clerk