



THE CORPORATION OF THE TOWN OF KIRKLAND LAKE

BY-LAW NUMBER 26-021

BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED DURING
THE YEAR AND TO STRIKE THE RATES OF TAXATION FOR THE YEAR 2026

WHEREAS Section 5 (1) and (3) of the *Municipal Act, 2001*, Chapter 25 (hereinafter referred to as the “*Municipal Act*”), provides that the powers of a municipal corporation are to be exercised by its council by by-law;

AND WHEREAS Section 307 of the *Municipal Act* provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act*, according to the amounts assessed and not upon one or more kinds of property assessment or in different proportions;

AND WHEREAS all property assessment rolls on which the 2026 taxes are to be levied have been returned and revised pursuant to the provision of the *Assessment Act*, R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the “*Assessment Act*”) subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Courts;

WHEREAS it is necessary for the Council of The Corporation of the Town of Kirkland Lake, pursuant to the *Municipal Act* to establish tax rates for 2026;

AND WHEREAS it is necessary for The Corporation of the Town of Kirkland Lake to levy tax rates as prescribed by the Province of Ontario pursuant to Sections 257.7 & 257.12 of the *Education Act*, R.S.O. 1990, c.E.2, as amended, and its Regulations;

AND WHEREAS a Public Meeting under the Act was held on the 3rd day of February, 2026;

AND WHEREAS the Council of the Town of Kirkland Lake in accordance with Section 312 of the *Municipal Act*, has considered and adopted the estimates of the municipality, and deems it to be advisable that the following sums be raised by means of taxation for the year 2026:

Education Purposes	\$ 1,440,770
Municipal Purposes	<u>\$ 14,595,373</u>
	<u><u>\$ 16,036,143</u></u>

AND WHEREAS all property assessment rolls on which the 2026 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act* subject to appeals at present before the Municipal Property Assessment Corporation and the Assessment Review Board;

AND WHEREAS “Residential/Farm Assessment”, “Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, and “Pipeline Assessment”, as defined in the *Assessment Act* have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios on the aforementioned property for the 2026 taxation year have been set out in By-Law 26-021 of the Town of Kirkland Lake;

AND WHEREAS Section 314 of the *Municipal Act*, 2001 specifies graduated taxation within specified property classes may be established to ease the burden of taxes on certain properties within the class, thereby authorizing properties with lesser assessment to pay lesser tax. Within the Industrial class of properties graduated taxation shall be applied as follows:

- a) Properties with an assessed value at or over \$2.5 million shall pay according to the full tax rate; and
- b) Properties with assessed value less than \$2.5 million shall pay 9% of the established rate;

AND WHEREAS the sub-class tax rate reductions on prescribed sub-classes on the aforementioned property for the 2026 taxation year is as follows:

- a) the vacant land and vacant units subclasses in the commercial property class is 30% the municipal rate; and
- b) the vacant land and vacant units subclasses in the industrial property class is 35% the municipal rate;

AND WHEREAS the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the *Municipal Act* and the manner set out herein;

AND WHEREAS the Current Value Assessment (CVA) upon which the cost of municipal services is to be levied for the Town of Kirkland Lake is as follows:

Taxation Class	Current Value Assessment
Residential	\$357,320,004
Residential – Polls 25 & 26	\$ 31,173,700
New Multi Residential	\$ 1,537,600
Multi Residential	\$ 19,806,700
Commercial	\$ 61,550,096
Commercial Vacant	\$ 2,067,300
Industrial Low Band	\$ 11,687,900
Industrial High Band	\$ 11,389,361
Industrial Vacant	\$ 1,325,839
Aggregate Extraction	\$ 24,900
Pipelines	\$ 4,353,000
TOTAL	\$502,236,400

NOW THEREFORE BE IT RESOLVED THAT THE COUNCIL OF THE CORPORATION OF THE TOWN OF KIRKLAND LAKE ENACTS AS FOLLOWS:

1 **THAT** there shall be levied and collected upon assessable lands, buildings and pipelines within The Corporation of The Town of Kirkland Lake, taxation based upon the following rates for the year 2026:

Taxation Class	Municipal Rate	Education Rate	Total Rate
Residential	0.02390511	0.00153000	0.02543511
Residential – Polls 25 & 26	0.00842687	0.00153000	0.00995687
New Multi Residential	0.02629563	0.00153000	0.02782563
Multi Residential	0.02859673	0.00153000	0.03012673
Commercial Occupied	0.04722854	0.00880000	0.05602854
Commercial Vacant	0.03305998	0.00880000	0.04185998
Industrial Occupied Low Band	0.01403760	0.00148196	0.01551956
Industrial Occupied High Band	0.15597332	0.01646617	0.17243949
Industrial Vacant Low Band	0.00912444	0.00148196	0.01060640
Aggregate Extraction	0.06975190	0.00511000	0.07486190
Pipelines	0.04876558	0.00880000	0.05756558

2 **THAT** there has been levied \$7,608,235 in two installments that were due on March 19, 2026 and April 23, 2026.

3 **THAT** the balance of taxes shall be levied in two (2) installments and shall be due on the following dates: August 13, 2026, and September 17, 2026.

4 **THAT** if any taxpayer in the Town of Kirkland Lake fails to make payment of the taxes due and owing on the property for which he or she is assessed, he or she shall, after the due dates pay in addition to the amount of taxes, the additional penalty or penalties as follows:

- (i) A percentage charge of one and a quarter per centum (1.25%) shall be imposed as a penalty for non-payment, and shall be added to every tax installment or part thereof remaining unpaid on the first day following the last day of payment of each installment and thereafter an additional charge of one and a quarter per centum (1.25%) shall be imposed and shall be added to every such tax installment or part therefore remaining unpaid on the first day of each calendar month in which default continues up to and including December of this year and for each month thereafter until this By-law is repealed.

5 **THAT** the Tax Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given or to the Mortgage Company, whichever has been provided by the property owner as the correct address.

6 **THAT** taxes shall be paid to the Town of Kirkland Lake, to the Treasurer or Tax Collector.

7 **THAT** the Treasurer or Tax Collector are authorized to accept part payment from time to time on account of any taxes due and to give receipt from time to time on account of any taxes due and to give receipt for such payment, provided however, that acceptance of any part payment, shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of any taxes or installment thereof.

8 **THAT** this By-Law shall come into force and effect on the date of its passing.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 8TH DAY OF APRIL, 2026.

Stacy Wight, Mayor

Amberly Spilman, Deputy Clerk