
**THE CORPORATION OF THE
TOWNSHIP OF LANARK HIGHLANDS**

BY-LAW NO. 2026-2025

BEING A BY-LAW TO ADOPT THE TAX RATES FOR 2026

WHEREAS, pursuant to Section 312 of the *Municipal Act, 2001* (S.O. 2001, c.25) provides that the Council of a local municipality shall after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS, pursuant to Section 312 (6) of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the tax ratios are set by the County of Lanark for the Township of Lanark Highlands by By-law are:

Residential/Farm Property Class (RT, RF, RH, RG, RP)	1.000000
New Multi-Residential (NT)	1.100000
Farmland Awaiting Development-Phase I	0.250000
Farmland Awaiting Development-Phase II	0.250000
Multi-Residential Property Class (MT, MF)	1.973331
Commercial Property Class (CT, CF, CG, C7, CU, CX, CZ, ST, SU, XT, XU)	1.842928
Industrial Property Class (IT, IU, IX, IH, JT, JU, IF, LT, LU)	2.531635
Landfill (LT, HF)	1.232450
Pipeline (PT)	2.007246
Farmland (FT)	0.250000
Managed Forest (TT)	0.250000
Aggregate Extraction (VT)	2.060008

AND WHEREAS the assessed value of all rate-able real property according to the revised assessment roll for the Township of Lanark Highlands amounts to \$974,071,254;

AND WHEREAS the municipal budget levy requirement for the Township of Lanark Highlands amounts to \$5,470,229 and the municipal policing levy amounts to \$1,228,872 (see attached Schedule "A") for 2026;

NOW THEREFORE BE IT RESOLVED THAT, the Council of the Corporation of the Township of Lanark Highlands enacts as follows:

1. That the following tax rates be established and applied to the taxable assessments of the Township of Lanark Highlands for 2026 as follows and attached as Schedule "B":

**THE CORPORATION OF THE TOWNSHIP OF LANARK HIGHLANDS
BY-LAW NO. 2026-2025**

Property Class	Municipal Tax Rate	Municipal Policing Tax Rate	County Tax Rate (as set out by County By-law)
Residential	0.00575526	0.00129290	0.00420400
Multi-Residential	0.01135703	0.00255132	0.00829588
Commercial	0.01060653	0.00238273	0.00774767
Industrial	0.01457021	0.00327316	0.01064299
Farmland	0.00143881	0.00032323	0.00105100
Managed Forest	0.00143881	0.00032323	0.00105100
Aggregate Extraction	0.01185584	0.00266338	0.00866024
Landfill	0.00709307	0.00159344	0.00518122

2. The assessments made in the year 2026, based on current values from January 1, 2016 under the provisions of the *Assessment Act*, Chapter A.31, R.S.O. 1990 as amended, shall be the assessment on which the final tax rates shall be fixed and levied.
3. The net amount of taxes levied by this By-law shall be due and payable in two (2) equal installments. The installment due dates for all taxes are Friday, August 28, 2026 and Thursday, October 29, 2026.
4. If taxes are not paid on the due dates, a penalty of one and one-quarter percent (1.25%) of the unpaid taxes shall be levied on the first day of the calendar month following the due date and a further penalty of one and one-quarter percent (1.25% on the first day of each calendar month thereafter for as long as the default continues, but not after December 31, 2026.
5. If taxes levied pursuant to this By-law remain unpaid as of January 1, 2027, interest at the rate of one and one-quarter percent (1.25%) of the unpaid taxes shall be charged on January 1, 2027 and on the first day of each calendar month thereafter for as long as the default continues.

ENACTED AND PASSED this 14th day of April 2026.

Peter McLaren, Reeve



Nicole Guthrie, Clerk

**THE CORPORATION OF THE TOWNSHIP OF LANARK HIGHLANDS
BY-LAW NO. 2026-2025**

SCHEDULE 'A'

Funding - Municipal Operations and Capital	
Description	Dollars
Municipal Tax Levy/ PIL	\$ 5,470,229
Policing Levy	\$ 1,228,872
Supps	\$ 73,371
Long Term Financing	\$ 2,482,985
Federal/Provincial/County Grants	\$ 2,774,454
User and Other Revenue	\$ 1,848,231
Reserves & Reserve Funds	\$ 817,946
Total Funding	\$ 14,696,088

Expenditures - Municipal Operations and Capital	
Department	Dollars
Council	\$ 179,173
Corporate Services	\$ 1,681,904
Elections	\$ 49,500
IT	\$ 172,000
Fire Department	\$ 2,887,783
Police	\$ 1,240,581
Conservation Authority	\$ 48,600
Building Department	\$ 176,919
Emergency Measures	\$ 2,000
Livestock	\$ 6,000
Animal Control/Bylaw	\$ 26,000
Public Works	\$ 5,178,888
Recycling & Waste Services	\$ 1,053,971
Parks & Recreation	\$ 1,329,043
Library Board	\$ 284,983
Cemeteries	\$ 10,575
Museums	\$ 32,622
Planning	\$ 280,546
Economic Development	\$ 55,000
Total Expenditures	\$ 14,696,088

Tax Class	Qualifier	2016 CVA	Tax Ratio	2016 Weighted Assessment	2026 Municipal Tax Rate	2026 Policing Tax Rate	2026 Education Tax Rate	Levy	2026 County Tax Rate	Levy	Total Rate
Residential	R/T/RG/RH/FP	903,347,414	1.000000	903,347,414	0.575526%	5,198,998	0.129290%	1,167,940	0.420400%	3,797,673	1.278216%
Multi Residential	MT	3,175,000	1.9733310	6,265,326	1.135703%	36,059	0.255132%	8,100	0.829588%	26,339	2.373424%
Commercial	CT	6,232,665	1.8429280	11,486,169	1.060653%	66,106	0.238273%	14,850	0.774767%	48,288	2.953692%
Commercial P/L	CF/CG/CP/CZ	2,819,200	1.8429280	5,195,583	1.060653%	29,902	0.238273%	6,717	0.774767%	21,842	2.953692%
Commercial Vacant Land	CJ	28,300	1.8429280	52,155	1.060653%	300	0.238273%	67	0.774767%	219	2.953692%
Commercial Small Scale	CJ	7,300	1.8429280	13,463	1.060653%	77	0.238273%	17	0.774767%	57	2.953692%
Landfill	HF	389,100	1.2324250	479,546	0.709307%	2,760	0.159344%	620	0.518122%	2,016	2.266773%
Industrial	IT/IIH	1,154,900	2.5316350	2,923,785	1.457021%	16,827	0.327316%	3,780	1.064299%	12,292	3.728637%
Industrial Excess Land	IU	22,000	2.5316350	55,696	1.457021%	321	0.327316%	72	1.064299%	234	3.728637%
Aggregate Extraction	VT	3,553,600	2.0600008	7,320,419	1.185594%	42,131	0.266338%	9,465	0.866024%	30,775	2.828946%
Farm Land	FT	34,928,475	0.2500000	8,732,119	0.143881%	50,256	0.032323%	11,290	0.105100%	36,710	0.319554%
Managed Forest	TT	18,413,400	0.2500000	4,603,350	0.143881%	26,493	0.032323%	5,952	0.105100%	19,352	0.319554%
		974,071,254		950,475,014		5,470,229		1,228,872		3,995,797	

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