

**THE CORPORATION OF THE TOWNSHIP OF LAIRD**

**By-law Number 2067-26**

Being a by-law to levy and collect a portion of the residential/farm, commercial, industrial, farmland and managed forest taxes for the year 2025 before the adoption of the estimates for the year 2026.

**WHEREAS** Municipal Act, R.S.O. 2001 authorizes a municipality in any year before the adoption of the estimates for that year, to levy on the whole of the assessment for residential and farm and commercial and industrial assessment according to the last revised assessment roll a sum not exceeding 50 percent of that which would be produced by applying to such assessment the total rate for all purposes levied in the preceding year on residential and farm property, commercial and industrial farmland and managed forest property;

**AND WHEREAS** pursuant to The Assessment Act with respect to the levy of the yearly rates and collection of taxes apply mutatis mutandis to the levy of rates and the collection of taxes thereunder;

**AND WHEREAS** the Council of the Corporation of the Township of Laird deems it expedient to make the levy authorized by The Municipal Act in the year 2001;

**THEREFORE** the Council of the Corporation of the Township of Laird ENACTS AS FOLLOWS:

- 1. The following rates of taxation are hereby levied and imposed upon the whole of the assessment for property assessments according to the last revised assessment roll of the Township of Laird:

|                                   | <u>Municipal</u> | <u>Education</u> |
|-----------------------------------|------------------|------------------|
| Res/Farm                          | .00692709        | .000765000       |
| Commercial Occupied               | .00732817        | .004400000       |
| Commercial Vacant                 | .00512972        | .004400000       |
| Industrial Occupied               | .00676846        | .004400000       |
| Industrial Vacant                 | .00439950        | .004400000       |
| Farmland                          | .001731775       | .000191250       |
| Managed Forest                    | .001731775       | .000191250       |
| Aggregate Extraction              | .00550754        | .002555000       |
| BT Shortline Railway Right-of-Way | .059075000       |                  |

- 2. Interim taxes shall become due and payable in 2 installments as follows:  
50% of the interim levy shall become due and payable on 20<sup>th</sup> day of February, 2026.

50% of the interim levy shall become due and payable on 17<sup>th</sup> day of April, 2026.

- 3. A percentage charge of one and one quarter per centum (1 1/4%) shall be imposed as a penalty for non-payment of and shall be added to the tax instalment or part thereof remaining unpaid on the first day following the said due date and one and one quarter per centum (1 1/4%) shall be imposed and shall be added to the tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continues up to and including December of the tax year.
- 4. The Tax Collector not later than 21 days prior to the date that the first instalment is due, shall mail or cause to be mailed to the address of the residence or place of business of each person taxed a notice setting out the payment required to be made pursuant to this by-law, the date by which it is to be paid to avoid penalty, and the particulars of the penalties imposed by this by-law for late payment.

- 5. Taxes shall be payable to the Corporation of the Township of Laird. All taxes are payable by mail, electronic transmission, or at the office of the Tax Collector.
- 6. The Collector and Treasurer be and are hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectible under Section 4 in respect to non-payment of taxes or of any instalment thereof.

**READ and passed on Open Council** this 15<sup>th</sup> day of January 2026.

Mayor \_\_\_\_\_  
Shawn Evoy

Seal

Clerk \_\_\_\_\_  
Jennifer Errington