THE CORPORATION OF THE TOWNSHIP OF RIDEAU LAKES

BY-LAW #2026-38

BEING a By-Law to Adopt the 2026 Tax Rates and to Further Provide for Penalty and Interest in Default of Payment Thereof.

WHEREAS Section 312 of The Municipal Act, S.O.2001, c.25 as amended, 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 require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS in accordance with Section 284.16 (1) and subject to the regulations, the powers and duties of a municipality with respect to proposing and adopting a budget are assigned to the head of council of the municipality. 2022, c. 18, Sched. 2, s. 1.

AND WHEREAS Section 307 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, requires 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 or assessment or in different proportions;

AND WHEREAS Section 307 and Section 308 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, requires tax rates to be established in the same proportion to each other as the tax ratios established for the property classes are to each other;

AND WHEREAS Section 342(1) (a) of the Municipal Act 2001, S.O. 2001, c.25, as amended, allows a local municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

AND WHEREAS Section 342 (1) (b) of the Municipal Act 2001, S.O. 2001, c.25, as amended allows a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 342 (1) (a) to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS Section 345 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, allows for a percentage charge, not to exceed 1.25 per cent of the amount of taxes due and unpaid, to be imposed as a penalty for the non-payment of taxes, and allows for an interest charge, not to exceed 1.25 per cent each month of the amount of taxes due and unpaid, to be imposed for the non-payment of taxes;

NOW THEREFORE the Council of The Corporation of The Township of Rideau Lakes hereby enacts as follows:

1. **THAT** the following tax rates are hereby adopted to be applied against the whole of the assessment for real property in the respective class in the Township of Rideau Lakes, which shall produce the general local municipal township levy of Fourteen Million, Eight Hundred and Twenty Six Thousand Seven Hundred and Six Dollars ($14,826,706) and the following amounts be levied therefore in the manner as set out hereinafter:

General Purpose & Reserve: $14,826,706
a) $13,927,894 General Purpose
b) $ 898,812 Infrastructure Reserve

TAXABLE ASSESSMENT	RTC/RTQ	Ratio	2026 Returned Roll	Growth $ Assessment	Growth %	Growth $ Levy	2026 Tax Rate (township only)	2026 Levy township only
Residential	RT	1.0000	2,404,400,760	27,185,700	1.14%	152,575.31	0.00588397	14,147,432
- Taxable Full Shared PIL	RH	1.0000	21,800	-	0.00%	-	0.00588397	128
Multi Residential	MT	1.0000	5,950,000	-	0.00%	-	0.00588397	35,010
				-		-		-
Commercial				-		-		-
- Occupied	CT	1.3464	47,166,383	2,462,900	5.51%	18,610.78	0.00792218	373,661
- Commercial Taxable - Full Shared PIL	CH	1.3464	802,200	2,300	0.29%	17.38	0.00792218	6,355
- Excess Land	CU	1.3464	275,800	-	0.00%	-	0.00792218	2,185
- Vacant Land	CX	1.3464	337,900	28,000	9.04%	148.11	0.00792218	2,677
- Taxable Full Shared PIL	CK	1.3464	54,100	-	0.00%	-	0.00792218	429
- New Construct (now grouped w.CT)	XT	1.3464		-		-	0.00792218	-
- New Vacant (now grouped w. CT)	XU	1.3464		-		-	0.00792218	-
				-		-		-
Industrial				-		-		-
- Occupied	IT	1.8114	7,103,971	-	0.00%	-	0.01065823	75,716
- Taxable Full Shared PIL	IH	1.8114	347,600	700	0.20%	7.12	0.01065823	3,705
- Taxable Excess Land	IU	1.8114	1,181,300	-	0.00%	-	0.01065823	12,591
- Vacant Land	IX	1.8114		-		-	0.01065823	-
- Excess Land	IK	1.8114	101,600	-	0.00%	-	0.01065823	1,083
- Small Scale on Farm Bus	I7	0.4529	16,800	-	0.00%	-	0.00266456	45
- New Construct (now grouped w. IT)	JT	1.8114		-		-	0.01065823	-
- New Vacant (now grouped w. IT)	JU	1.8114		-		-	0.01065823	-
- Large Industrial	LT	2.8035		-		-	0.01649572	-
- Large Industrial Excess	LU	2.8035		-		-	0.01649572	-
- Landfill (PIL)	HT	1.3464		-		-	0.00792218	-
- Aggregate Extraction	VT	1.4739	483,900	74,600	18.23%	617.11	0.00867268	4,197
				-		-		-
Pipelines	PT	1.6551	952,000	56,000	6.25%	520.18	0.00973857	9,271
				-		-		-
Farmlands	FT	0.2500	96,820,773	(668,300)	-0.69%	(937.68)	0.00147099	142,423
				-		-		-
Managed Forests	TT	0.2500	6,662,400	(41,300)	-0.62%	(57.95)	0.00147099	9,800
						-		
Total		Total	2,572,679,287	29,100,600	1.14%	171,500.36		14,826,706

2. **THAT** the Tax Collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable;

3. **THAT** all taxes levied and other rates payable as taxes shall be payable into the hands of the Treasurer in accordance with the provisions of this By-Law;

4. **THAT** all taxes levied and other rates payable as taxes and included in the tax roll for the year shall become due and payable in installments as follows or as determined by the Treasurer;

   February 27th, 2026
   And
   September 25th, 2026

5. **THAT** alternative due dates in the year be allowed, under the provisions of the preauthorized payment plan;

6. **THAT** a percentage charge of 1.25 per cent of the amount of taxes due and unpaid shall be imposed as a penalty for the non-payment of taxes on the first day of the month following the date the taxes were due;

7. **THAT** interest charges in the amount of 1.25 per cent shall be imposed on the amount of taxes due and unpaid on the first day of each and every month the default continues;

IN THE EVENT of conflict between the provision of this bylaw and any other bylaw the provisions of this bylaw shall prevail;

IN THE EVENT that an article of the By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed;

AND FURTHER that this By-Law shall come into force and take effect on the day of its passing.

Read a First and Second time this 7th day of April, 2026.

Arie Hoogenboom
Mayor

Mary Ellen Truelove
Clerk

Read a Third time and finally passed this 7th day of April, 2026.

Arie Hoogenboom
Mayor

Mary Ellen Truelove
Clerk