

**THE CORPORATION OF THE TOWNSHIP OF BECKWITH
BY-LAW NO. 2026 – 21**

**A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES FOR 2026, AND TO
PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF;
AND TO ESTABLISH DUE DATES**

WHEREAS, the estimates of all sums that may be required for the lawful purposes of the Corporation of the Township of Beckwith for the year 2026 have been adopted by the Municipal Council by virtue of By-Law No. 2026 – 20 and section 290 of the *Municipal Act*, 2001 S.O. 2001, c.25 as amended;

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*, R.S.O. 1990, c. A. 31, as amended (herein referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Land Tribunal and the District Court;

AND WHEREAS, pursuant to the County of Lanark By-Law No. 2026-04, the County of Lanark passed a by-law to set tax ratios and to set tax rate reductions for prescribed property classes for upper tier purposes and local municipal purposes for the year 2026;

AND WHEREAS, pursuant to the County of Lanark By-Law No. 2026-05, the County of Lanark passed a by-law to establish 2026 tax rates to be levied to local municipalities;

AND WHEREAS, the Province of Ontario has regulated all education tax rates for 2026;

AND WHEREAS, section 311 and 312 of the said Municipal Act, dictates that for the purposes of raising the general local municipal levy and the county levy, the council of 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 ratable for local and upper tier purposes;

NOW THEREFORE, the Council of the Corporation of the Township of Beckwith hereby enacts as follows:

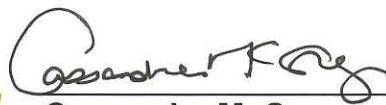
1. The tax rates for the year 2026, as shown on Schedules "A-1", "A-2" and "A-3" attached, are hereby assessed, levied and imposed on the whole ratable property assessments within the Township of Beckwith and the levying and collecting of said rates are hereby authorized and directed.
2. The assessment made in the year 2025, based on current values under the provisions of the Assessment Act, R.S.O. 1990, c. A. 31 as amended, shall be the assessment on which the final tax rates shall be fixed and levied.
3. That for the purpose of paying the debentures and amounts due under the Tile Drainage Act, and for the purpose of levying a charge against all residential units for the collection of garbage and other waste management activities, the following sums shall be levied and collected from the owners of the property, therefore:

- a) The Interim Tax Levy pursuant to By-Law No. 2026-02, shall be shown as a reduction on the final tax levy;
 - b) The Garbage Charge to be levied on every residential assessment shall be \$270.00; and
 - c) The 2026 Tile Drainage repayment amounts are shown as an addition to the final tax levy.
4. The net amount of taxes levied by this By-Law shall be due and payable in two (2) equal installments. The first installment shall be due and payable on the 27th day of July 2026 and the second installment shall be due and payable on the 21st day of September 2026.
5. 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 31st, 2026.
6. If any taxes levied pursuant to this by-law remain unpaid as of January 1st, 2027, interest at the rate of one and one-quarter percent (1.25%) of the unpaid taxes shall be charged on January 1st, 2027, and also on the first day of each calendar month thereafter for as long as the default continues.
7. That the collector of taxes for the Township of Beckwith may mail or cause to be mailed the notices specifying the amount of taxes payable by any person liable for taxes, addressed to the person at the person's place of residence or place of business as indicated on the roll. Taxpayers may request in writing that the bill(s) be sent to an alternate address.
8. Section 343(6.1) of the Municipal Act allows a bill to be sent electronically if the taxpayer has chosen to receive tax bill in that manner.

BY-LAW READ a first, second and third time, and passed and signed by the Reeve and Clerk on this 14th day of April, 2026.


Richard Kidd, Reeve




Cassandra McGregor,
CAO/Clerk

THE CORPORATION OF THE TOWNSHIP OF BECKWITH
BY-LAW NO. 2026 – 21
SCHEDULE “A-1”
TOWNSHIP OF BECKWITH

Code	Current Value Assessment - Roll Returned Nov. 2025	2026 Transition Ratio	Weighted Assessment	Lower Tier Tax Rates	Lower Tier Taxation
RT	1,452,330,176	1.000000	1,452,330,176	0.00336743	4,890,620
MT	0	1.973331	0	0.00664505	0
NT	0	1.100000	0	0.00370417	0
CT	23,812,219	1.842928	43,884,205	0.00620593	147,777
CU	323,600	1.842928	596,372	0.00620593	2,008
CX	237,000	1.842928	436,774	0.00620593	1,471
C7	0	1.842928	0	0.00620593	0
IT	744,000	2.531635	1,883,536	0.00852510	6,343
IU	247,900	2.531635	627,592	0.00852510	2,113
IX	138,500	2.531635	350,631	0.00852510	1,181
VT	741,900	2.060008	1,528,320	0.00693693	5,147
H	0	1.232450	0	0.00415019	0
PT	1,279,000	2.007246	2,567,268	0.00675926	8,645
FT	29,983,800	0.250000	7,495,950	0.00084186	25,242
TT	3,421,000	0.250000	855,250	0.00084186	2,880
Subtotal	1,513,259,095		1,512,556,074		5,093,427

Taxation – Payments in Lieu					
RG	179,500	1.000000	179,500		604
RH	0	1.000000	0		0
CF	61,200	1.842928	112,787		380
				0.01250000	762
CV	7,800	1.842928	14,375		48
				0.01250000	97
CY	41,500	1.842928	76,482		258
				0.01250000	516
IH	55,900	2.531635	141,518		477
				0.01250000	699
IK	31,900	2.531635	80,759		272
				0.01250000	399
Subtotal	377,800		605,421		4,510
Subtotal	1,513,636,895				
Exempt	25,655,700				
Total	1,539,292,595		1,513,161,495		5,097,937

**THE CORPORATION OF THE TOWNSHIP OF BECKWITH
BY-LAW NO. 2026 – 21**

**SCHEDULE “A-2”
COUNTY OF LANARK**

Code	Current Value Assessment - Roll Returned Nov. 2025	2026 Transition Ratio	Weighted Assessment	Upper Tier Tax Rates	Upper Tier Taxation
RT	1,452,330,176	1.000000	1,452,330,176	0.00420400	6,105,596
MT	0	1.973331	0	0.00624804	0
NT	0	1.100000	0	0.00462440	0
CT	23,812,219	1.842928	43,884,205	0.00774767	184,489
CU	323,600	1.842928	596,372	0.00774767	2,507
CX	237,000	1.842928	436,774	0.00774767	1,836
C7	0	1.842928	0	0.00774767	0
IT	744,000	2.531635	1,883,536	0.01064299	7,918
IU	247,900	2.531635	627,592	0.01064299	2,638
IX	138,500	2.531635	350,631	0.01064299	1,474
VT	741,900	2.060008	1,528,320	0.00866027	6,425
H	0	1.232450	0	0.00518122	0
PT	1,279,000	2.007246	2,567,268	0.00843846	10,793
FT	29,983,800	0.250000	7,495,950	0.00105100	31,513
TT	3,421,000	0.250000	855,250	0.00105100	3,595
Subtotal	1,513,259,095		1,512,556,074		6,358,786

Taxation - Payments in Lieu

RG	179,500	1.000000	179,500	0.00420400	755
RH	0	1.000000	0	0.00420400	0
CF	61,200	1.842928	112,787	0.00774767	474
CV	7,800	1.842928	14,375	0.00774767	60
CY	41,500	1.842928	76,482	0.00774767	322
IH	55,900	2.531635	141,518	0.01064299	595
IK	31,900	2.531635	80,759	0.01064299	340
Subtotal	377,800		605,421		2,545
Subtotal Exempt	1,513,636,895 25,655,700				
Total	1,539,292,595		1,513,161,495		6,361,331

**THE CORPORATION OF THE TOWNSHIP OF BECKWITH
BY-LAW NO. 2026 – 21**

**SCHEDULE “A-3”
SCHOOL BOARDS**

Code	Current Value Assessment - Roll Returned Nov. 2025	Education Tax Rates	School Taxation
RT	1,452,330,176	0.00153000	2,222,065
MT	0	0.00153000	0
NT	0	0.00153000	0
CT	23,812,219	0.00880000	209,548
CU	323,600	0.00880000	2,848
CX	237,000	0.00880000	2,086
C7	0	0.00220000	0
IT	744,000	0.00880000	6,547
IU	247,900	0.00880000	2,182
IX	138,500	0.00880000	1,219
VT	741,900	0.00511000	3,791
H	0	0.00880000	0
PT	1,279,000	0.00880000	11,255
FT	29,983,800	0.00038250	11,469
TT	3,421,000	0.00038250	1,309
	1,513,259,095		2,474,317

Total 2025 School Board Taxes

2,474,317