



THE CORPORATION OF THE MUNICIPALITY OF MARMORA AND LAKE

BYLAW NUMBER 2026-22

Being a bylaw to provide for the adoption of the tax levy and to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2026.

WHEREAS Section 290 of the Municipal Act, 2001, S.O. 2001 c. 25, as amended (the “Act”), dictates that, for each year, a local municipality shall prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality, including amounts sufficient to pay all debts of the municipality falling due within the year, and amounts required for any board, commission or other body;

WHEREAS Subsection 312(2) of the Act, as amended, provides that for purposes of raising the general local municipal levy, a local municipality shall, each year, pass a bylaw levying a separate tax rate, as specified in the bylaw, on the assessment in each property class in the local municipality ratable for local municipality purposes;

WHEREAS pursuant to County of Hastings bylaw to adopt estimates of all sums required by the County of Hastings for the purposes of the county and to provide a levy on its constituent municipalities;

WHEREAS pursuant to the Province of Ontario Regulation 400/98, made under the Education Act, as amended from time to time by the Province, the Council of the Municipality of Marmora and Lake is directed to levy specified tax rates on the assessment for school purposes;

WHEREAS Section 342 of the Act, as amended, authorizes a council to pass bylaws for the payment of taxes by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

WHEREAS Section 345 of the Act, as amended, authorizes a local municipality to pass bylaws to impose late payment charges for the non-payment of taxes or any instalment by the due date;

WHEREAS Section 347 of the Act, as amended, sets out procedures for allocation of payments;

WHEREAS certain regulations require reductions in certain tax rates for certain classes of subclasses of property;

NOW THEREFORE the Council of the Corporation of the Municipality of Marmora and Lake enacts as follows:

1. **THAT** the following sums be levied for all tax authorities (Municipal, County and Education) for the year:

Municipal Purposes	\$7,495,012
County Purposes	\$2,454,800
Education Purposes	\$1,194,321

2. **THAT** the Municipal portion be levied at the rates established by Council as outlined in "Schedule A" attached hereto and forming part of this bylaw.
3. **THAT** the County and Education portions be levied at the rates established by the County of Hastings and Ministry of Education, respectively, as outlined in "Schedule A" attached hereto and forming part of this bylaw.
4. **THAT** each and every property owner shall be taxed according to the tax rates in this bylaw and such tax shall be paid in two instalments which shall be equal, or as nearly equal as practicable, and shall be due and payable as per the dates previously passed in the Interim Tax Levy Bylaw annually, which are:
 - i. August 20, 2026
 - ii. October 15, 2026
5. **THAT** under the Municipality's pre-authorized property tax payment program, and provided the Municipal Treasurer has received and approved a taxpayer's request to use the alternative instalments and due dates under that program, the payment of the taxes levied shall be paid in instalments which shall be equal, or as nearly equal as practicable, and shall be due and automatically withdrawn from the taxpayer's bank account on the last business day of each month, or on the exact due date as indicated by the taxpayer.
6. **THAT** penalty charges (current year taxes due and unpaid) for non-payment of taxes shall be added at the rate of 1.25 percent on the 1st day of default, and on the 1st day of each calendar month thereafter in which default continues.
7. **THAT** interest charges (past year taxes due and unpaid) for non-payment of taxes shall be added at the rate of 1.25 percent on the 1st day of each calendar month of default. Penalties and interest added on all taxes of the final levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.

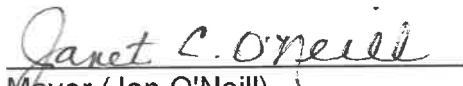
8. **THAT** the Finance Department may mail the final tax levy notice, or cause the same to be mailed, to the residence or place of business of such person indicated on the last revised assessment roll, specifying the amount of taxes payable.
9. **THAT** the Finance Department may send the final tax levy tax bill to the taxpayer electronically in the manner specified by the municipality if the taxpayer has chosen to receive the tax bill in that manner. The electronic tax bill will be sent to the email address provided and consented to by the taxpayer, specifying the amount of taxes payable.

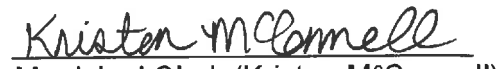
READ A FIRST TIME this 7th day of April, 2026

READ A SECOND TIME this 7th day of April, 2026

READ A THIRD TIME this 7th day of April, 2026

PASSED IN OPEN COUNCIL this 7th day of April, 2026


Mayor (Jan O'Neill)


Municipal Clerk (Kristen M^cConnell)

**BYLAW 2026-22
SCHEDULE A**

2026 TAX RATES

Property Class	Municipal			County Rate	Education Rate	Total Rate
	Base Rate	Area Rate	Total Municipal			
Rural (141)						
Residential/Farm (RT)	1.112106%		1.112106%	0.371008%	0.153000%	1.636114%
Multi-Residential (MT)	1.112106%		1.112106%	0.371008%	0.153000%	1.636114%
New Multi-Residential (NT)	1.112106%		1.112106%	0.371008%	0.153000%	1.636114%
Managed Forest (TT)	0.278027%		0.278027%	0.092752%	0.038250%	0.409029%
Farmlands (FT)	0.278027%		0.278027%	0.092752%	0.038250%	0.409029%
Commercial Occupied (CT)	1.223317%		1.223317%	0.408109%	0.880000%	2.511425%
Commercial Vacant Land (CX)	1.223317%		1.223317%	0.408109%	0.880000%	2.511425%
Commercial Small-Scale Value Added (C7)	0.305829%		0.305829%	0.102027%	0.220000%	0.627856%
Commercial Vacant Unit/Excess (CU)	1.223317%		1.223317%	0.408109%	0.880000%	2.511425%
Industrial Occupied (IT)	1.223317%		1.223317%	0.408109%	0.880000%	2.511425%
Industrial Shared PIL (IH)	1.223317%		1.223317%	0.408109%	0.980000%	2.611425%
Industrial Vacant Land (IX)	1.223317%		1.223317%	0.408109%	0.880000%	2.511425%
Industrial Small-Scale Value Added (I7)	0.305829%		0.305829%	0.102027%	0.220000%	0.627856%
Industrial Vacant Shared PIL (IJ)	1.223317%		1.223317%	0.408109%	0.980000%	2.611425%
Industrial Excess (IU)	1.223317%		1.223317%	0.408109%	0.880000%	2.511425%
Industrial New Construction (JT)	1.223317%		1.223317%	0.408109%	0.880000%	2.511425%
Industrial New Construction Vacant (JU)	1.223317%		1.223317%	0.408109%	0.880000%	2.511425%
Pipeline (PT)	0.914040%		0.914040%	0.304931%	0.880000%	2.098971%
Aggregate Extraction (VT)	1.223317%		1.223317%	0.408109%	0.511000%	2.142425%
Commercial New Construction (XT)	1.223317%		1.223317%	0.408109%	0.880000%	2.511425%
Commercial New Construction Excess (XU)	1.223317%		1.223317%	0.408109%	0.880000%	2.511425%
Residential Payment in Lieu Tenant (RP)	1.112106%		1.112106%	0.371008%	0.153000%	1.636114%
Residential Payment in Lieu General (RG)	1.112106%		1.112106%	0.371008%		1.483114%
Commercial Payment in Lieu Full No Support (CF)	1.223317%		1.223317%	0.408109%	0.944951%	2.576376%
Commercial Payment in Lieu General (CG)	1.223317%		1.223317%	0.408109%		1.631425%
Landfill Payment in Lieu Full No Support (HF)	1.223317%		1.223317%	0.408109%	0.669159%	2.300584%
Marmora Village (242)						
Residential/Farm (RT)	1.112106%	0.120743%	1.232849%	0.371008%	0.153000%	1.756857%
Multi-Residential (MT)	1.112106%	0.120743%	1.232849%	0.371008%	0.153000%	1.756857%
New Multi-Residential (NT)	1.112106%	0.120743%	1.232849%	0.371008%	0.153000%	1.756857%
Managed Forest (TT)	0.278027%	0.030186%	0.308213%	0.092752%	0.038250%	0.439215%
Farmlands (FT)	0.278027%	0.030186%	0.308213%	0.092752%	0.038250%	0.439215%
Commercial Occupied (CT)	1.223317%	0.132817%	1.356134%	0.408109%	0.880000%	2.644243%
Commercial Vacant Land (CX)	1.223317%	0.132817%	1.356134%	0.408109%	0.880000%	2.644243%
Commercial Small-Scale Value Added (C7)	0.305829%	0.033204%	0.339033%	0.102027%	0.220000%	0.661061%
Commercial Vacant Unit/Excess (CU)	1.223317%	0.132817%	1.356134%	0.408109%	0.880000%	2.644243%
Industrial Occupied (IT)	1.223317%	0.132817%	1.356134%	0.408109%	0.880000%	2.644243%
Industrial Shared PIL (IH)	1.223317%	0.132817%	1.356134%	0.408109%	0.980000%	2.744243%
Industrial Vacant Land (IX)	1.223317%	0.132817%	1.356134%	0.408109%	0.880000%	2.644243%
Industrial Small-Scale Value Added (I7)	0.305829%	0.033204%	0.339033%	0.102027%	0.220000%	0.661061%
Industrial Vacant Shared PIL (IJ)	1.223317%	0.132817%	1.356134%	0.408109%	0.980000%	2.744243%
Industrial Excess (IU)	1.223317%	0.132817%	1.356134%	0.408109%	0.880000%	2.644243%
Industrial New Construction (JT)	1.223317%	0.132817%	1.356134%	0.408109%	0.880000%	2.644243%
Industrial New Construction Vacant (JU)	1.223317%	0.132817%	1.356134%	0.408109%	0.880000%	2.644243%
Pipeline (PT)	0.914040%	0.099239%	1.013279%	0.304931%	0.880000%	2.198210%
Aggregate Extraction (VT)	1.223317%	0.132817%	1.356134%	0.408109%	0.511000%	2.275243%
Commercial New Construction (XT)	1.223317%	0.132817%	1.356134%	0.408109%	0.880000%	2.644243%
Commercial New Construction Excess (XU)	1.223317%	0.132817%	1.356134%	0.408109%	0.880000%	2.644243%
Residential Payment in Lieu Tenant (RP)	1.112106%	0.120743%	1.232849%	0.371008%	0.153000%	1.756857%
Residential Payment in Lieu General (RG)	1.112106%	0.120743%	1.232849%	0.371008%		1.603857%
Commercial Payment in Lieu Full No Support (CF)	1.223317%	0.132817%	1.356134%	0.408109%	0.944951%	2.709194%
Commercial Payment in Lieu General (CG)	1.223317%	0.132817%	1.356134%	0.408109%		1.764243%
Landfill Payment in Lieu Full No Support (HF)	1.223317%	0.132817%	1.356134%	0.408109%	0.669159%	2.433402%
Deloro Village (144)						
Residential/Farm (RT)	1.112106%	0.065074%	1.177180%	0.371008%	0.153000%	1.701188%
Multi-Residential (MT)	1.112106%	0.065074%	1.177180%	0.371008%	0.153000%	1.701188%
New Multi-Residential (NT)	1.112106%	0.065074%	1.177180%	0.371008%	0.153000%	1.701188%
Managed Forest (TT)	0.278027%	0.016269%	0.294296%	0.092752%	0.038250%	0.425298%
Farmlands (FT)	0.278027%	0.016269%	0.294296%	0.092752%	0.038250%	0.425298%
Commercial Occupied (CT)	1.223317%	0.071581%	1.294898%	0.408109%	0.880000%	2.583007%
Commercial Vacant Land (CX)	1.223317%	0.071581%	1.294898%	0.408109%	0.880000%	2.583007%
Commercial Small-Scale Value Added (C7)	0.305829%	0.017895%	0.323725%	0.102027%	0.220000%	0.645752%
Commercial Vacant Unit/Excess (CU)	1.223317%	0.071581%	1.294898%	0.408109%	0.880000%	2.583007%
Industrial Occupied (IT)	1.223317%	0.071581%	1.294898%	0.408109%	0.880000%	2.583007%
Industrial Shared PIL (IH)	1.223317%	0.071581%	1.294898%	0.408109%	0.980000%	2.683007%
Industrial Vacant Land (IX)	1.223317%	0.071581%	1.294898%	0.408109%	0.880000%	2.583007%
Industrial Small-Scale Value Added (I7)	0.305829%	0.017895%	0.323725%	0.102027%	0.220000%	0.645752%
Industrial Vacant Shared PIL (IJ)	1.223317%	0.071581%	1.294898%	0.408109%	0.980000%	2.683007%
Industrial Excess (IU)	1.223317%	0.071581%	1.294898%	0.408109%	0.880000%	2.583007%
Industrial New Construction (JT)	1.223317%	0.071581%	1.294898%	0.408109%	0.880000%	2.583007%
Industrial New Construction Vacant (JU)	1.223317%	0.071581%	1.294898%	0.408109%	0.880000%	2.583007%
Pipeline (PT)	0.914040%	0.053484%	0.967524%	0.304931%	0.880000%	2.152455%
Aggregate Extraction (VT)	1.223317%	0.071581%	1.294898%	0.408109%	0.511000%	2.214007%
Commercial New Construction (XT)	1.223317%	0.071581%	1.294898%	0.408109%	0.880000%	2.583007%
Commercial New Construction Excess (XU)	1.223317%	0.071581%	1.294898%	0.408109%	0.880000%	2.583007%
Residential Payment in Lieu Tenant (RP)	1.112106%	0.065074%	1.177180%	0.371008%	0.153000%	1.701188%
Residential Payment in Lieu General (RG)	1.112106%	0.065074%	1.177180%	0.371008%		1.548188%
Commercial Payment in Lieu Full No Support (CF)	1.223317%	0.071581%	1.294898%	0.408109%	0.944951%	2.647958%
Commercial Payment in Lieu General (CG)	1.223317%	0.071581%	1.294898%	0.408109%		1.703007%
Landfill Payment in Lieu Full No Support (HF)	1.223317%	0.071581%	1.294898%	0.408109%	0.669159%	2.372166%