The Corporation of the Township of Laurentian Valley
By-law number 2026-04-016

Being a By-Law to By-law to Provide for the Adoption of Tax and Wastewater Rates for the Purpose of Raising the General Own Purposes Levy and to Further Provide for the Collection thereof and of the County of Renfrew and Education Rates and to Further Provide for Penalty and Interest in Default of Payment of all Tax Rates for 2026

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

WHEREAS Section 308 of the Municipal Act, 2001, requires tax rates to be established in the same proportion to tax ratios per By-Law No. 31-26 as adopted by Renfrew County Council on the 8th day of April, 2026; and

WHEREAS reductions in certain tax rates for prescribed classes or subclasses of property are to be applied as per Renfrew County By-Law No. 32-26 as adopted by Renfrew County Council on the 8th day of April, 2026; and

WHEREAS the County of Renfrew passed By-Law No. 32-26 directing the Township of Laurentian Valley to levy specified tax rates on the assessment for County purposes as adopted by Renfrew County Council on the 8th day of April, 2026: and

WHEREAS the 2026 Budget for Municipal Taxation Purposes is hereby adopted at $16,112,977; and

WHEREAS the 2026 Tax Levy for General Own Purposes has been set at $7,886,155; and

WHEREAS the 2026 Wastewater Budget for Wastewater Purposes is hereby adopted at $1,020,898; and

WHEREAS the 2026 Wastewater Levy for Wastewater Purposes has been set at $845,800; and

WHEREAS the Province of Ontario has by Regulation directed Council of the Township of Laurentian Valley to levy specified tax rates on certain assessment for Municipal and Education purposes;

NOW THEREFORE, the Council of the Corporation of the Township of Laurentian Valley enacts as follows:

1. For the year 2026, the tax rates shown on Schedule "A" to this By-law shall be levied upon the whole of the assessment in each property class shown on Schedule "A" to this By-law.

2. For the year 2026, the wastewater service rates shown on Schedule "B" to this By-Law shall be levied upon the lands that are described in By-law 397-04-63 Defining a Sewer Area.

3. For payments in lieu of taxes due to the Township, the actual amount due shall be based on the assessment roll and the tax rates for the year 2026.

4. Any amounts levied by the interim levy By-law 2025-12-049 for 2026 shall be deducted from the amounts levied by this By-law.

5. That every owner of rateable property in the Township of Laurentian Valley shall be taxed according to the tax rates on Schedule "A" of this By-law, and for rateable properties in the Residential and Farm Class (RT), New Multi-Residential Class (NT), Farmland Class (FT),

Managed Forest Class (TT) and Pipeline Property class (PT) such tax shall become due and payable in two installments as follows, the first installment of the final levy shall become due and payable on the 31st day of July, 2026 and the balance of the final levy rounded to the whole dollar shall become due and payable on the 25th day of September, 2026 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default, and that for every owner of rateable properties in the Commercial Occupied Class (CT), Commercial Vacant Unit/Excess Land Class (CU), Commercial Vacant Land Class (CX), Commercial Small Scale On-Farm Business (C0), Commercial Small Scale On-Farm Business (C7), Multi-Residential (MT), Industrial Occupied Class (IT), Industrial Vacant Unit/Excess Land Class (IU), Industrial Vacant Land Class (IX), Large Industrial Occupied Class (LT), Large Industrial Vacant Unit/Excess Land Class (LU), Large Industrial Vacant Land Class (LX), Industrial Aggregate Extraction (VT) and mixed class properties, such tax shall become due and payable in two installments as follows, the first installment of the final levy shall become due and payable on the 31st day of July, 2026 and the balance of the final levy rounded to the whole dollar shall become due and payable on the 25th day of September, 2026 and non-payment of the amount, as noted on the dates stated in accordance with this section shall constitute default.

6. On all taxes of the levy, which are in default a penalty of (1¼) one and one quarter percent shall be added on the 1st day of each and every month the default continues, until December 31st, 2026.

7. On all taxes in default on January 1st, 2027, interest of (1¼) one and one quarter per cent shall be added on the 1st day of each and every month the default continues.

8. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.

9. The 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.

10. That taxes are payable at the Township of Laurentian Valley, 460 Witt Road Pembroke, Ontario on or before the due date as shown on the tax bill.

11. Schedule A, and Schedule B attached hereto shall form a part of this By-Law.

12. That this By-law shall come into force and effect on the final passage thereof.

READ A FIRST AND SECOND TIME THIS 21st DAY OF APRIL, 2026.

READ A THIRD TIME AND FINALLY PASSED THIS 21st DAY OF APRIL, 2026.

S Bennett

Steve Bennett, Mayor

Dean Sauriol, CAO/Clerk

SCHEDULE A:

2026 TAX RATES		**TOWNSHIP TAX RATES**	**COUNTY TAX RATES**	**EDUCATION TAX RATES**	**TOTAL TAX RATES**
RESIDENTIAL/FARM	RT	0.00564493	0.00464060	0.00153000	**0.01181553**
RESIDENTIAL/FARM-FARMLANDS 1	R1	0.00197573	0.00162421	0.00053550	**0.00413544**
NEW MULTI-RESIDENTIAL	NT	0.00564493	0.00464060	0.00153000	**0.01181553**
MULTI-RESIDENTIAL	MT	0.01097149	0.00901947	0.00153000	**0.02152096**
COMMERCIAL - OCCUPIED	CT	0.01024385	0.00842130	0.00880000	**0.02746515**
COMMERCIAL - NEW CONST	XT	0.01024385	0.00842130	0.00880000	**0.02746515**
COMMERCIAL - EXCESS LAND	CU	0.01024385	0.00842130	0.00880000	**0.02746515**
COMM EXCESS LAND - NEW CONST.	XU	0.01024385	0.00842130	0.00880000	**0.02746515**
COMMERCIAL - VACANT LAND	CX	0.01024385	0.00842130	0.00880000	**0.02746515**
COMMERCIAL - SMALL SCALE ON-FARM BUSINESS-2	C0	0.00256096	0.00210532	0.00220000	**0.00686628**
COMMERCIAL - SMALL SCALE ON-FARM BUSINESS-1	C7	0.00256096	0.00210532	0.00220000	**0.00686628**
COMMERCIAL - FAD PHASE 1	C1	0.00197573	0.00162421	0.00053550	**0.00413544**
INDUSTRIAL - OCCUPIED	IT	0.01392550	0.01144791	0.00880000	**0.03417341**
INDUSTRIAL - NEW CONSTRUCTION	JT	0.01392550	0.01144791	0.00880000	**0.03417341**
INDUSTRIAL - EXCESS LAND	IU	0.01392550	0.01144791	0.00880000	**0.03417341**
INDUSTRIAL - VACANT LAND	IX	0.01392550	0.01144791	0.00880000	**0.03417341**
INDUSTRIAL - AGGREGATE EXTRACTION	VT	0.01133127	0.00931524	0.00511000	**0.02575651**
INDUSTRIAL - SMALL SCALE ON-FARM BUSINESS-1	I7	0.00348138	0.00286198	0.00220000	**0.00854335**
INDUSTRIAL - SMALL SCALE ON-FARM BUSINESS-2	I0	0.00348138	0.00286198	0.00220000	**0.00854335**
LARGE INDUSTRIAL- OCCUPIED	LT	0.01524131	0.01252962	0.00880000	**0.03657093**
LARGE INDUSTRIAL- EXCESS LAND	LU	0.01524131	0.01252962	0.00880000	**0.03657093**
PIPELINES	PT	0.00752356	0.00618499	0.00880000	**0.02250855**
FARMLANDS	FT	0.00141123	0.00116015	0.00038250	**0.00295388**
MANAGED FORESTS	TT	0.00141123	0.00116015	0.00038250	**0.00295388**
COMMERCIAL PIL (FULL)	CF	0.01024385	0.00842130	0.01250000	**0.03116515**
COMMERCIAL GENERAL	CG	0.01024385	0.00842130		**0.01866515**
COMMERCIAL GENERAL - EXCESS LAND	CW	0.01024385	0.00842130		**0.01866515**
LANDFILL PIL: FULL - NO SUPPORT	HF	0.00671219	0.00517631	0.00980000	**0.02168850**
RESIDENTIAL PIL (FULL	RF	0.00564493	0.00464060	0.00153000	**0.01181553**
RES & FARM - GENERAL	RG	0.00564493	0.00464060		**0.01028553**
INDUSTRIAL - PIL	IH	0.01392550	0.01144791	0.01250000	**0.03787341**
INDUSTRIAL - VACANT LAND - PIL	IJ	0.01392550	0.01144791	0.01250000	**0.03787341**
RES & FARM - PIL	RP	0.00564493	0.00464060	0.00153000	**0.01181553**

SCHEDULE B:

2026 SEWER TAX RATES		**TOWNSHIP**
		SEWER TAX RATES
RESIDENTIAL/FARM	RT	**0.00423922**
RESIDENTIAL/FARM-FARMLANDS 1	R1	**0.00148373**
NEW MULTI-RESIDENTIAL	NT	**0.00423922**
MULTI-RESIDENTIAL	MT	**0.00823935**
COMMERCIAL - OCCUPIED	CT	**0.00769291**
COMMERCIAL - NEW CONST	XT	**0.00769291**
COMMERCIAL - EXCESS LAND	CU	**0.00769291**
COMM EXCESS LAND - NEW CONST.	XU	**0.00769291**
COMMERCIAL - VACANT LAND	CX	**0.00769291**
COMMERCIAL - SMALL SCALE ON-FARM BUSINESS-1	C7	**0.00192323**
COMMERCIAL - SMALL SCALE ON-FARM BUSINESS-2	C0	**0.00192323**
COMMERCIAL - FAD PHASE 1	C1	**0.00148373**
INDUSTRIAL - OCCUPIED	IT	**0.01045775**
INDUSTRIAL - NEW CONSTRUCTION	JT	**0.01045775**
INDUSTRIAL - EXCESS LAND	IU	**0.01045775**
INDUSTRIAL - VACANT LAND	IX	**0.01045775**
INDUSTRIAL - SMALL SCALE ON-FARM BUSINESS-1	I7	**0.00261444**
INDUSTRIAL - SMALL SCALE ON-FARM BUSINESS-2	I0	**0.00261444**
LARGE INDUSTRIAL- OCCUPIED	LT	**0.01144589**
LARGE INDUSTRIAL- EXCESS LAND	LU	**0.01144589**
PIPELINES	PT	**0.00565003**
FARMLANDS	FT	**0.00105981**
MANAGED FORESTS	TT	**0.00105981**
COMMERCIAL PIL (FULL)	CF	**0.00769291**
COMMERCIAL GENERAL	CG	**0.00769291**
COMMERCIAL GENERAL - EXCESS LAND	CW	**0.00769291**
LANDFILL PIL: FULL - NO SUPPORT	HF	**0.00504071**
RESIDENTIAL PIL (FULL	RF	**0.00423922**
RES & FARM - GENERAL	RG	**0.00423922**
INDUSTRIAL - PIL	IH	**0.01045775**
INDUSTRIAL - VACANT LAND - PIL	IJ	**0.01045775**
RES & FARM - PIL	RP	**0.00423922**