

THE CORPORATION OF THE TOWNSHIP OF GREATER MADAWASKA

BY-LAW 22-2026

Being a By-Law to provide for the adoption of the estimates for sums required for the year 2026, adoption of the 2026 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, provides that the Council of a local municipality shall in each year prepare and adopt 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; amounts required for any Board, Commission or other body, and;

WHEREAS Section 312(2) of the Municipal Act 2001, S.O. 2001, c. 25, as amended, provides that for the purposes of raising the general local municipal levy, the council of the 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 rateable for local municipality purposes; and

WHEREAS the Assessment Act, R.S.O. 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment, as well as provides for alterations to the Collectors Roll;

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 08th day of April, 2026.

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 08th day of April, 2026.

WHEREAS the County of Renfrew passed By-Law No. 32-26 directing the Township of Greater Madawaska to levy specified tax rates on the assessment for County purposes as adopted by Renfrew County Council on the 08th day of April, 2026.

WHEREAS the Province of Ontario as per Ontario Regulation 400/98 directs the Township of Greater Madawaska to levy specified tax rates on certain assessment for Municipal and Education purposes.

WHEREAS Section 345(1), of the Municipal Act, 2001, provides that a local municipality may pass a by-law to impose late payment charges for the non-payment of taxes or any instalment by the due date.

WHEREAS Council adopted a sum of Four Million, Six Hundred Thousand, Six Hundred and Forty-Five Dollars (\$4,921,091) as the estimate of the 2026 general municipal levy.

NOW THEREFORE the council of the Township of Greater Madawaska hereby enacts as follows:

- 1) **THAT** the tax rates to be levied for the Township of Greater Madawaska and tax rates set for County of Renfrew and Education, as outlined in Schedule A, be applied against the whole of the assessment for real property in each property class.
- 2) **THAT** every owner shall be taxed according to the tax rates in this by-law and such taxes shall become due and payable the 25th day of September 2026.
- 3) **THAT** there shall be imposed a penalty for non-payment thereof taxes on due date or any instalment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default, and an additional penalty of 1.25% shall be added on the first day of each calendar month thereafter in which default continues.

- 4) **THAT** 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.
- 5) **THAT** the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due.
- 6) **THAT** taxes are payable to the Township of Greater Madawaska, P.O. Box 180, 19 Parnell St., Calabogie, ON K0J 1H0.
- 7) **THAT** this By-Law shall come into full force and take effect upon the passing thereof.

READ a first and second time this 16th of April 2026.

READ a third time and passed this 16th of April 2026.

Rob Weir, Mayor

Robin Emon, Clerk

SCHEDULE "A"
TOWNSHIP OF GREATER MADAWASKA
2026 TAX RATES

PROPERTY CLASS		TOWNSHIP	COUNTY	SCHOOL	TOTAL
RES/FARM TAXABLE FULL	RT	0.00532697	0.00464060	0.00153000	0.01149757
MULTI RESIDENTIAL FULL	MT	0.01035350	0.00901947	0.00153000	0.02090297
NEW MULTI RESIDENTIAL	NT	0.00532697	0.00464060	0.00153000	0.01149757
COMMERCIAL TAXABLE FULL	CT	0.00966685	0.00842130	0.00880000	0.02688815
COMMERCIAL TAXABLE VACANT UNITS	CU	0.00966685	0.00842130	0.00880000	0.02688815
COMMERCIAL TAXABLE VACANT LAND	CX	0.00966685	0.00842130	0.00880000	0.02688815
INDUSTRIAL TAXABLE FULL	IT	0.01314112	0.01144791	0.00880000	0.03338903
INDUSTRIAL TAXABLE VACANT LAND	IX	0.01314112	0.01144791	0.00880000	0.03338903
LARGE IND. TAXABLE FULL	LT	0.01438282	0.01252962	0.00880000	0.03571244
LARGE IND. TAXABLE VACANT UNIT	LU	0.01438282	0.01252962	0.00880000	0.03571244
AGGREGATES EXTRACTION	VT	0.01069302	0.00931524	0.00511000	0.02511826
PIPELINES	PT	0.00709978	0.00618499	0.00880000	0.02208477
MANAGED FORESTS	TT	0.00133174	0.00116015	0.00038250	0.00287439
FARMLANDS TAXABLE FULL	FT	0.00133174	0.00116015	0.00038250	0.00287439
COMMERCIAL SMALL SCALE ON FARM BUSINESS 1 (\$0-\$50,000)	C7	0.00241671	0.00210532	0.00880000	0.01332203
COMMERCIAL SMALL SCALE ON FARM BUSINESS 2 (\$50,000-\$100,000)	C0	0.00241671	0.00210532	0.00880000	0.01332203
INDUSTRIAL SMALL SCALE ON FARM BUSINESS 1 (\$0-\$50,000)	I7	0.00328528	0.00286198	0.00880000	0.01494726
INDUSTRIAL SMALL SCALE ON FARM BUSINESS 2 (\$50,000-\$100,000)	I0	0.00328528	0.00286198	0.00880000	0.01494726

PIL- PROPERTY CLASS		TOWNSHIP	COUNTY	SCHOOL	TOTAL
LANDFILL PIL	HF	0.00633412	0.00551798	0.00980000	0.02165210
COMMERCIAL PIL- TAXABLE	CF	0.00966685	0.00842130	0.01250000	0.03058815
COMMERCIAL PIL; GENERAL	CG	0.00966685	0.00842130	0.00000000	0.01808815
COMMERCIAL VACANT PIL; TAXABLE	CR	0.00966685	0.00842130	0.00880000	0.02688815
RESIDENTIAL PIL; SHARED	RH	0.00532697	0.00464060	0.00153000	0.01149757
RESIDENTIAL PIL; GENERAL	RG	0.00532697	0.00464060	0.00000000	0.00996757
RESIDENTIAL PIL; TAXABLE TENANT	RP	0.00532697	0.00464060	0.00153000	0.01149757