
THE CORPORATION OF THE TOWNSHIP OF LANARK HIGHLANDS

BY-LAW NO. 2025-1966

BEING A BY-LAW TO ADOPT THE TAX RATES FOR 2025

WHEREAS, pursuant to Section 312 of the *Municipal Act, 2001* (S.O. 2001, c.25) 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, pursuant to Section 312 (6) of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the tax ratios are set by the County of Lanark for the Township of Lanark Highlands by By-law are:

Residential/Farm Property Class (RT, RF, RH, RG, RP)	1.000000
New Multi-Residential (NT)	1.100000
Farmland Awaiting Development-Phase I	0.250000
Farmland Awaiting Development-Phase II	0.250000
Multi-Residential Property Class (MT, MF)	1.973331
Commercial Property Class (CT, CF, CG, C7, CU, CX, CZ, ST, SU, XT, XU)	1.842928
Industrial Property Class (IT, IU, IX, IH, JT, JU, IF, LT, LU)	2.531635
Landfill (LT, HF)	1.232450
Pipeline (PT)	2.007246
Farmland (FT)	0.250000
Managed Forest (TT)	0.250000
Aggregate Extraction (VT)	2.060008

AND WHEREAS the assessed value of all rate-able real property according to the revised assessment roll for the Township of Lanark Highlands amounts to \$959,634,354;

AND WHEREAS the municipal budget levy requirement for the Township of Lanark Highlands amounts to \$5,205,142 and the municipal policing levy amounts to \$1,118,226 (see attached Schedule "A") for 2025;

NOW THEREFORE BE IT RESOLVED THAT, the Council of the Corporation of the Township of Lanark Highlands enacts as follows:

1. That the following tax rates be established and applied to the taxable assessments of the Township of Lanark Highlands for 2025 as follows and attached as Schedule "B":

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Property Class	Municipal Tax Rate	Municipal Policing Tax Rate	County Tax Rate (as set out by County By-law)
Residential	.00555711	.00119384	.00410455
Multi-Residential	.01096602	.00235584	.00809964
Commercial	.01024135	.00220016	.00756439
Industrial	.01406857	.00302237	.01039122
Farmland	.00138928	.00029846	.00102614
Managed Forest	.00138928	.00029846	.00102614
Aggregate Extraction	.01144765	.00245931	.00845541
Landfill	.00684886	.00147135	.00505865

2. The assessments made in the year 2025, based on current values from January 1, 2016 under the provisions of the *Assessment Act*, Chapter A.31, R.S.O. 1990 as amended, shall be the assessment on which the final tax rates shall be fixed and levied.
3. The net amount of taxes levied by this By-law shall be due and payable in two (2) equal installments. The installment due dates for all taxes are Thursday, August 28, 2025 and Thursday, October 30, 2025.
4. 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 31, 2025.
5. If taxes levied pursuant to this By-law remain unpaid as of January 1, 2026, interest at the rate of one and one-quarter percent (1.25%) of the unpaid taxes shall be charged on January 1, 2026 and on the first day of each calendar month thereafter for as long as the default continues.

BY-LAW READ, a First, Second and Third time short this 13th day of May, 2025.

Peter McLaren, Reeve

Nicole Guthrie, Clerk

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SCHEDULE 'A'

Description	Dollars
Municipal Operations & Capital (Total Expenditures)	
Council	\$ 174,575
Corporate Services/IT	\$ 1,551,024
Fire Department	\$ 901,062
Police	\$ 1,131,016
Conservation Authority	\$ 45,411
Building Department	\$ 133,805
Emergency Measures	\$ 4,500
Animal Control/By-law/Livestock	\$ 25,650
Public Works	\$ 2,891,663
Recycling and Waste	\$ 1,038,759
Library	\$ 262,982
Cemeteries	\$ 13,925
Museums	\$ 17,500
Planning	\$ 165,315
Community Affairs/Recreation/Econ. Dev.	\$ 887,808
Transfer to Reserves	\$ 750,897
Capital	\$ 4,680,705
Total Expenditures	\$ 14,676,597
Funding for Municipal Operations & Capital	
Municipal Tax Levy/PIL	\$ 5,205,142
Policing Levy	\$ 1,118,226
Supps/Lanark Village	\$ 118,708
Long Term Financing	\$ 3,480,035
Federal/Provincial/County Grants	\$ 2,433,998
User Fees & Other Revenue	\$ 1,666,808
Reserves & Reserve Funds	\$ 653,680
Total Funding	\$ 14,676,597