

**CORPORATION OF THE TOWNSHIP OF KILLALOE, HAGARTY AND RICHARDS**

**BY-LAW NO. 33 - 2026**

**Being a By-law to adopt estimates of all sums required for Municipal purposes during the year and to strike the rates of taxation for the year 2026 and to further provide for penalty and interest in default of payment thereof for 2026.**

**WHEREAS** the Municipal Act, 2001, section 290 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 and;

**WHEREAS** the *Municipal Act, 2001*, section 312 provides that the local municipality shall pass a by-law levying a separate tax rate on the assessment in each property class;

**NOW THEREFORE** the Council of the Corporation of the Township of Killaloe, Hagarty and Richards hereby ENACTS AS FOLLOWS:

1. **THAT** the total estimates for general municipal purposes required during the year 2026 totaling \$3,448,197 and \$223,788 as a special area rate, be adopted.
2. **THAT** for the year 2026, the rates required to be applied on the ratable assessment for municipal purposes shall be as follows:

Residential\Farm	0.00886913
Multi-Residential	0.01723804
Commercial Taxable Full	0.01609481
Commercial Vacant Unit\Excess Land	0.01609481
Commercial Vacant Land	0.01609481
Commercial New to Construction	0.01609481
Industrial Taxable Full	0.02187929
Industrial Vacant Unit\Excess Land	0.02187929
Industrial Vacant Land	0.02187929
Farmland	0.00221728
Managed Forest	0.00221728
Aggregate Extraction	0.01780332

3. **NOTWITHSTANDING** Section 2, the following tax rates shall be applicable to the ratable assessment for municipal purposes in the former Village of Killaloe as a special area rate as follows:

Residential\Farm	0.00540815
Multi-Residential	0.01051128
Commercial Taxable Full	0.00981417
Commercial Vacant Unit\Excess Land	0.00981417
Commercial Vacant Land	0.00981417
Commercial New to Construction	0.00981417
Industrial Taxable Full	0.01334139
Industrial Vacant Unit\Excess Land	0.01334139
Industrial Vacant Land	0.01334139
Farmland	0.00135204
Managed Forest	0.00135204

4. On all taxes of the levy, which are in default on the 3rd day after the due date a penalty of 1.25% percent shall be added and thereafter a penalty of 1.25% percent per month will be added on the 1st day of each and every month the default continues, until December 31st, 2026.
5. 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.

6. The tax collector is hereby authorized to mail or 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.
7. **THAT** taxes are payable to the Township of Killaloe, Hagarty and Richards.
8. **THAT** the tax collector is hereby empowered to accept part payment from time to time on account of any taxes due.
9. **THAT** this by-law shall come into force and take effect immediately upon the passing thereof.
10. **THAT** every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two (2) installments as follows:

**August 31, 2026 and October 30, 2026**

READ A FIRST, SECOND and THIRD TIME and FINALLY PASSED THIS 5th DAY OF MAY, 2026.

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Mayor – Dave Mayville

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CAO/Clerk – Tammy Gorgerat