THE BEST LITTLE TOWN BY A DAM SITE!

Town of Latchford

THE CORPORATION OF THE TOWN OF LATCHFORD

BY-LAW No.: 2026-022

Being a By-Law of the Corporation of the Town of Latchford to establish tax rates to raise the levy required for 2026 municipal and education purposes, and to provide for penalty and interest in default of payment thereof.

Whereas, the Council of the Corporation of the Town of Latchford, in accordance with Section 290(1) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, has adopted By-law No. 2026-21 approving the estimates of all sums required for municipal purposes for the current year;

And Whereas, Section 307 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, requires that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions;

And Whereas, Section 312 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, provides that for the purposes of raising the general local municipality levy, a local 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, Section 307 and Section 308 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, requires tax rates to be established in the same proportion to each other as the tax ratios established for the property classes are to each other;

And Whereas, the Ministry of Finance has by Ontario Regulation 11/22 under the Education Act amended O. Reg. 400/98 to establish Tax Rates for School Purposes for 2026;

And Whereas, Section 342(1) (a) of the Municipal Act 2001, S.O. 2001, c.25, as amended, allows a local municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

And Whereas, Section 342 (1) (b) of the Municipal Act 2001, S.O. 2001, c.25, as amended allows a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 342 (1) (a) to allow taxpayers to spread the payment of taxes more evenly over the year;

And Whereas, Section 345 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, allows for a percentage charge, not to exceed 1.25 per cent of the amount of taxes due and unpaid, to be imposed as a penalty for the non-payment of taxes, and allows for an interest charge, not to exceed 1.25 per cent each month of the amount of taxes due and unpaid, to be imposed for the non-payment of taxes;

And Whereas, Council for the Corporation of the Town of Latchford consider the estimates of the municipality and the Boards and Commissions of the Municipality and deem it necessary that the following sums be raised by means of taxation for the year 2026;

School Purposes	$ 435,353.00
Municipal Purposes	$ 889,956.12
Total	$ 1,325,309.12

And Whereas, all property assessment rolls on which the 2026 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act subject to appeals at present before the District Court and the Ontario Municipal Board;

And Whereas, the assessment upon which the cost of municipal services is to be levied in the Town of Latchford as follows:

Residential	$ 33,727,400
Commercial	$ 693,100
Pipeline	$ 42,766,000
Total	$ 77,186,500

Now therefore be it resolved that, the Council of the Corporation of the Town of Latchford enacts as follows:

1. **That,** there shall be levied and collected upon the whole assessment for real property according to the last certified assessment roll the tax rates as set out in Schedule "A" to this By-law and forming part of this By-law, which shall produce the general local municipal Town levy of One Million, Three Hundred Twenty Five Thousand, Three Hundred and Ten Dollars ($1,325,310).

2. **That,** the Tax 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.

3. **That**, the final taxes shall be due in two instalments, Friday July 31st, 2026, and Wednesday September 30th, 2026

4. **That,** a percentage charge of 1.25 per cent of the amount of taxes due and unpaid shall be imposed as a penalty for the non-payment of taxes on the first day of the month following the date the taxes were due.

5. **That,** interest charges in the amount of 1.25 per cent shall be imposed on the amount of taxes due and unpaid on the first day of each and every month the default continues.

6. **That,** all taxes shall be paid into the Treasury Department of the Town, 10 Main Street, Highway 11 in Latchford, Ontario; at most financial institutions; by telephone banking; email money transfer or by internet banking.

7. **That,** if an article of this By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed.

8. **That,** the Clerk for the Corporation of the Town of Latchford is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the by-law and schedule, after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law or its associated schedule(s).

9. **And Finally That** this By-law shall come into full force and effect upon final passing.

Read a first, second and third time and finally passed on the 16th day of June, 2026.

Sharon Gadoury-East, Mayor

Malorie Robinson, Clerk

Appendix A – Tax Rates

Residential		
	School	0.00153000
	Municipal	0.01152289
		0.01305289
Commercial Occupied		
	School	0.00880000
	Municipal	0.02281532
		0.03161532
Commercial Vacant		
	School	0.00880000
	Municipal	0.01597072
		0.02477072
Pipelines		
	School	0.00880000
	Municipal	0.01145625
		0.02025625