

Corporation of the Town of Renfrew

By-Law Number 2026-47

Being a by-law to establish the 2026 property tax rates to raise the general municipal levy and establish penalty and interest rates for non-payment of taxes on the due date.

Whereas pursuant to section 290 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, and Part VI.1 thereof (hereinafter referred to as "the Act"), the estimates of the sums required during the year for the purposes of the municipal corporation are required to be prepared and adopted in accordance with the budget process set out in the Act; and

Whereas the budget for the Corporation of the Town of Renfrew for the year 2026, which includes an estimate of thirteen million, four hundred and sixty thousand, seven hundred and twenty-six dollars (\$13,460,726.00) required to be raised by municipal property taxation for general, capital and all other purposes, was deemed adopted on February 13, 2026.

Whereas section 308 of the Act requires that tax rates be established in the same proportion as the tax ratios established by the County of Renfrew By-law 31-26; and

Whereas section 208 of The Act provides that a municipality may establish a Special Charge by levy upon rateable property in the improvement area which has been designated under Section 204; and

Whereas Section 208 of The Act provides that the municipality may establish a minimum or maximum charge or both, expressed for one or more separately assessed properties or categories of separately assessed properties in a prescribed class as dollar amounts; and

Whereas Section 312 of The Act provides that for the purposes of raising the general local municipal levy, the Council of a local municipality shall, each year, pass a by-law levying a separate tax rate on the assessment in each property class in the local municipality rateable for local municipality purposes; and

Whereas in accordance with Section 313 of The Act, the County of Renfrew By-law 32-26 has established tax rate reductions for prescribed subclasses of property for 2026; and

Whereas Section 342 of The Act provides that a municipality may pass a by-law establishing different instalments and due dates for taxes on a property; and

Whereas Section 343 of The Act provides that a municipality may pass a by-law providing for the billing of a property class separately from the other property classes; and

Whereas Section 345 of The Act 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; and

Whereas the County of Renfrew has adopted By-Law 32-26 directing the Council of the Corporation of the Town of Renfrew to levy specified tax rates on the assessment for County purposes; and

Whereas the Province of Ontario has, by regulation, directed the Council of the Corporation of the Town of Renfrew to levy specified tax rates on certain assessment for Municipal and Education purposes;

Now Therefore the Council of the Corporation of the Town of Renfrew hereby enacts as follows:

1. That for the year 2026 the rates to be applied on the taxable and payment-in-lieu assessment rateable for municipal purposes shall be as follows (Schedule A):

Residential	0.01421199
New Multi-Residential	0.01421199
Multi-residential	0.02762242
Commercial – Occupied	0.02579049
Commercial - Vacant/Excess	0.02579049
Industrial – Occupied	0.03505961
Industrial – Vacant/Excess	0.03505961
Large Industrial – Occupied	0.03837237
Large Industrial – Vacant/Excess	0.03837237

Landfill	0.01689899
Pipelines	0.01894174
Farmland	0.00355300
Managed Forest	0.00355300

2. That for the purposes of this by-law:
 - a. the commercial property class includes all commercial office property, shopping centre property, and new construction commercial; and
 - b. the industrial class includes those all properties designated as new construction industrial.
3. That final tax bills for the protected classes, being the Commercial, Industrial, Large Industrial and Multi-Residential, may be processed separately from the other property classes.
4. That all taxes shall be deemed to have been imposed and become due and payable on the first day of January 2026 but may be paid in four instalments being March 31, 2026 (first instalment of interim bill), May 29, 2026 (second instalment of interim bill), August 31, 2026 (first instalment of final bill) and October 30, 2026 (balance of final bill).
5. That there shall be imposed a penalty for non-payment of taxes on the due date or any instalment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default, and interest of 1.25% shall be added on the first day of each calendar month thereafter in which default continues.
6. That the Treasurer 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.
7. That taxes are payable to the Corporation of the Town of Renfrew at the Municipal Office, 127 Raglan St. S., Renfrew, Ontario, or by telephone or internet banking, or by pre-authorized withdrawal.
8. That this by-law shall come into force and deemed passed as per regulation noted in Part VI.1 of the Municipal Act, 2001, as amended or replaced from time to time. [Strong Mayor Powers]

Read a first and second time this 26th day of May, 2026.

Read a third and final time this 26th day of May, 2026.





 Tom Sidney, Mayor



 Carolynn Errett, Town Clerk

By signing this by-law on May 26 2026 Mayor Sidney has granted approval and will not exercise the power to veto this by-law under the Strong Mayor Powers.

Schedule A to By-Law 2026-47

TOWN OF RENFREW

2026 FINAL TAX RATES

CLASS		TOWN RATES	COUNTY RATES	EDUCATION RATES	TOTAL TAX RATES
Residential	RT	0.01421199	0.00464060	0.00153000	0.02038259
Multi Residential	MT	0.02762242	0.00901947	0.00153000	0.03817189
New Multi-Residential	NT	0.01421199	0.00464060	0.00153000	0.02038259
Commercial	CT	0.02579049	0.00842130	0.00880000	0.04301179
Commercial: Excess Land	CU	0.02579049	0.00842130	0.00880000	0.04301179
Commercial: Vacant Land (CY)	CX	0.02579049	0.00842130	0.00880000	0.04301179
Commercial: New Construction	XT	0.02579049	0.00842130	0.00880000	0.04301179
Commercial: New Const.- Vac. Land	XX	0.02579049	0.00842130	0.00880000	0.04301179
Shopping Centre	ST	0.02579049	0.00842130	0.00880000	0.04301179
Shopping Centre - Vacant Land	SU	0.02579049	0.00842130	0.00880000	0.04301179
Industrial (IH)	IT	0.03505961	0.01144791	0.00880000	0.05530752
Industrial: Excess Land (IZ)	IU	0.03505961	0.01144791	0.00880000	0.05530752
Industrial: Vacant Land (IJ)	IX	0.03505961	0.01144791	0.00880000	0.05530752
Industrial: New Construction	JT	0.03505961	0.01144791	0.00880000	0.05530752
Large Industrial	LT	0.03837237	0.01252962	0.00880000	0.05970199
Large Industrial: Excess Land	LU	0.03837237	0.01252962	0.00880000	0.05970199
Landfill Taxable Full	HT	0.01689899	0.00551798	0.00880000	0.03121697
Pipelines	PT	0.01894174	0.00618499	0.00880000	0.03392673
Farmlands	FT	0.00355300	0.00116015	0.00038250	0.00509565
Managed Forest	TT	0.00355300	0.00116015	0.00038250	0.00509565
BIA - Full		0.00378268			
BIA - Vacant		0.00378268			

Payments in Lieu of Taxes		TOWN RATES	COUNTY RATES	EDUCATION RATES	TOTAL TAX RATES
Commercial (CF, CG, CH, CP, CY)	CF	0.02579049	0.00842130	0.01250000	0.04671179
Industrial, Shared (IH, IJ, IZ)	IH	0.03505961	0.01144791	0.01250000	0.05900752
Landfill PIL Full	HF	0.01689899	0.00551798	0.00980000	0.03221697
Pipeline	PT	0.01894174	0.00618499	0.00980000	0.03492673