

THE COUNTY OF  
NO. 2019-17

**THE CORPORATION OF THE COUNTY OF LANARK  
BY-LAW NO. 2019-17**

**A BY-LAW TO SET TAX RATIOS AND TO SET TAX RATE REDUCTIONS FOR  
PRESCRIBED PROPERTY CLASSES FOR UPPER TIER PURPOSES AND  
LOCAL MUNICIPAL PURPOSES FOR THE YEAR 2019**

**WHEREAS**, it is necessary for the Council of the County of Lanark to establish the tax ratios and tax reductions for prescribed property subclasses for 2018 for the County of Lanark and its local municipalities, pursuant to Section 308, the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended;

**AND WHEREAS**, the tax ratios determine the relative amount of taxation to be borne by each property class;

**AND WHEREAS**, the tax rate reductions reduce the tax rates that would otherwise be levied for municipal purposes;

**NOW THEREFORE BE IT RESOLVED THAT**, the Council of the County of Lanark hereby enacts as follows:

**1. GENERAL REGULATIONS**

1. The tax ratio for each property class in the County of Lanark shall be as set out in this section:
  - a) the residential/farm property class shall be 1.0;
  - b) the farmland awaiting development – Phase 1 class shall be 0.25;
  - c) the farmland awaiting development – Phase 2 class shall be 0.25;
  - d) the multi-residential property class shall be 2.215258;
  - e) the commercial property class shall be 1.820545;
  - f) the industrial property class shall be 2.554201;
  - g) the landfill property class shall be 1.344455;
  - h) the pipelines property class shall be 2.011753;
  - i) the farmlands property classes shall be 0.25; and
  - j) the managed forest property class shall be 0.25;
  - k) the new multi-residential property class shall be 1.1

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2. For the purposes of this By-Law:

- a) the commercial property class includes all commercial shopping centre property, parking lot property, new construction commercial and new construction shopping centre; and
- b) the industrial property class includes all large industrial property and industrial new construction.

3. The tax rate reduction for:

- a) the vacant land and excess land subclasses in the commercial property class is 30%; and
- b) the vacant land and excess land subclasses in the industrial property class is 35%.

**2. ULTRA VIRES**

Should any sections of this by-law be declared by a court of competent jurisdiction to be ultra vires, the remaining sections shall nevertheless remain valid and binding.

**3. BY-LAW REPEALED**

**3.1** By-Law No. 2018-13 is hereby repealed.

**3.2** All by-laws or parts thereof and resolutions passed prior to this by-law which are in contravention of any terms of this By-Law are hereby rescinded.

**4. EFFECTIVE DATE**

This By-Law shall come into force and take effect immediately following third reading.

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**This By-Law read a first and second time this 8<sup>th</sup> day of May, 2019**

**This By-Law read a third time and finally passed this 8<sup>th</sup> day of May, 2019**



Leslie Drynan  
Clerk/Deputy CAO



Richard Kidd, Warden