

**THE CORPORATION OF THE COUNTY OF LANARK  
BY-LAW NO. 2025-10**

**A BY-LAW TO SET TAX RATIOS FOR PRESCRIBED PROPERTY CLASSES FOR  
UPPER TIER PURPOSES AND LOCAL MUNICIPAL PURPOSES FOR THE  
YEAR 2025**

**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 2025 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;

**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:

<b>Class</b>	<b>Ratio</b>
Residential	1.0
Multi-Residential	1.973331
New Multi-Residential	1.1
Commercial	1.842928
Industrial	2.531635
Aggregate Extraction	2.060008
Landfill	1.232450
Pipelines	2.007246
Farm/Forest	0.25

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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.

**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 BY-LAW REPEALED**

**3.1** By-Law No. 2024-11 is hereby repealed.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thereof and resolutions passed prior to this by-law which are in contravention of any terms of this By-Law are hereby rescinded.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.

**This By-Law read a first and second time this 26<sup>th</sup> day of February 2025.**

**This By-Law read a third time and finally passed this 26<sup>th</sup> day of February, 2025.**

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Jasmin Ralph  
County Clerk

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Toby Randell, Warden