

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

**BY-LAW #17-2026**

Being a by-law to set Tax Ratios for Municipal  
Purposes for the year 2026

**WHEREAS** it is necessary for the Council of the Township of Armour, pursuant to the Municipal Act, Section 308, to establish the tax ratios for 2026 for the Township of Armour;

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

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance under the Assessment Act and Regulations thereto;

**NOW THEREFORE** the Council of The Municipal Corporation of the Township of Armour hereby enacts as follows:

1. For the taxation year 2026, the tax ratio for property in:
  - (a) The residential/farm property class is 1.000000
  - (b) The multi-residential and new multi-residential property classes is 1.024655
  - (c) The commercial occupied, new commercial occupied and commercial On-farm business property classes is 1.043532
  - (d) The commercial vacant and commercial excess property classes is 0.730472
  - (e) The industrial occupied, new industrial occupied and industrial On-farm business property classes is 1.011158
  - (f) The industrial vacant, industrial excess, industrial new excess property classes is 0.657253
  - (g) The landfill property class is 1.043532
  - (h) The pipelines property class is 0.754843
  - (i) The farmlands and managed forest property classes is 0.250000
  - (j) The aggregate extraction property class is 0.822786
2. For the purpose of this By-law:
  - (a) The commercial property class includes all commercial office property, shopping centre property, parking lot property and new construction;
  - (b) The industrial property class includes all large industrial property and new construction.
3. The Clerk of the Township of Armour is hereby authorized to make any minor modifications or corrections of an administrative, numeric, grammatic, semantic or descriptive nature or kind to the by-law and schedule(s) as may be deemed necessary after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.
4. This By-law shall come into force and take effect as of the date of passing.

Read in its entirety, approved,  
signed and the seal of the  
Corporation affixed thereto and  
finally passed in open Council  
this 14<sup>th</sup> day of April, 2026.

Original signed by Rod Ward  
Rod Ward, Mayor

Original signed by Charlene Watt  
Charlene Watt, Municipal Clerk