

The Corporation of the Township of Leeds and the Thousand Islands
By-Law Number 2025-007

A By-Law To Provide For The Levying And Collection Of The Estimates Of All Sums Required For The Township Purposes For The Year 2025 And To Set Tax Rates For The Various Property Classes.

Whereas the Council of the Corporation of the Township of Leeds and the Thousand Islands, in accordance with S.312(2) & (4) of the *Municipal Act, 2001*, as amended, is required to adopt a by-law to levy the amounts necessary for the operation of the municipality; and

Whereas S. 307 of the *Municipal Act, 2001*, as amended, provides that all tax rates shall be levied upon the whole assessment for real property or other assessments made under the *Assessment Act*, according to the amounts assessed in the respect thereof, subject to the set of tax ratios for the municipality in accordance with S. 308 of the *Municipal Act, 2001*; and

Whereas the Council of the Corporation of the United Counties of Leeds and Grenville has in accordance with S. 308 of the *Municipal Act, 2001*, as amended, established by By-law No. 25-14 the following tax ratios for the year 2025; and

Residential	1.00000000
Residential/ Farmlands Class 1	0.40000000
Multi- Residential	1.00000000
Commercial	1.34640000
Commercial Vacant and Excess Land	0.94248000
Industrial and Industrial New Construction	1.81140000
Industrial Vacant and Excess Land	1.17741000
Aggregate Extraction	1.47394800
Landfills	1.34640000
Pipelines	1.65510000
Farmlands	0.25000000
Managed Forest	0.25000000

Whereas the Council of the Corporation of the United Counties of Leeds and Grenville has, by By-law No. 25-15 established the County's levy requirements and established tax rates for County purposes for the year 2025; and

Whereas the Province of Ontario has in accordance with O. Reg. 400/98 established tax rates for education purposes; and

Whereas the Assessment Roll compiled in the year 2024 and upon which the 2025 taxes are to be levied was revised and returned to the municipality in December 2024;

Now therefore, be it resolved that the Council of the Corporation of the Township of Leeds and the Thousand Islands hereby enacts as follows:

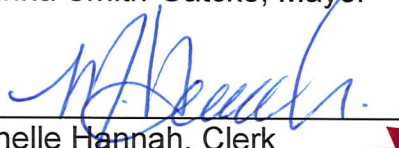
1. **That** the Municipal Taxation estimates including Payment in Lieu, per Schedule A, totaling \$12,863,798 for Township purposes be adopted and levied; and
2. **That** the levy provided for shall be reduced by the amount of the interim levy for 2025; and
3. **That** for payment in lieu of taxes due to the Corporation of the Township of Leeds and the Thousand Islands, the actual amount due shall be based on the assessment roll and tax rates for the year 2025; and

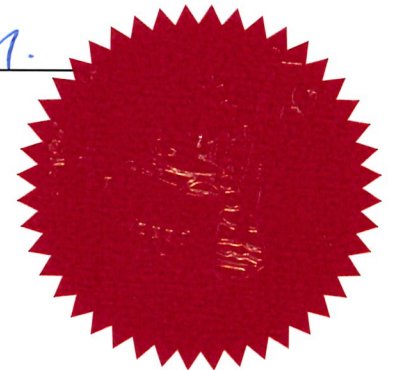
4. **That** there shall be levied and collected upon the whole assessment for real property within the Corporation of the Township of Leeds and the Thousand Islands the tax rates for the year 2025 per Schedule A; and
5. **That** for those receiving garbage pickup from the municipality a \$154.00 annual charge shall be levied on the tax bill; and
6. **That** the final payment instalment due date for all classes of property taxes shall be Friday September 19, 2025. The Treasurer/Tax Collector is hereby authorized to mail the printed notices of taxes to all persons, taxes in all property classes; and
7. **That** all tax payments must be received by the Corporation of the Township of Leeds and the Thousand Islands by the due date. Payments not received by close of business on the due date may be subjected to late charges at the discretion of the Treasurer; and
8. **That** a \$10.00 handling charge shall be added to all tax accounts paid by mortgage companies. This charge is to be added to the tax roll for collection; and
9. **That** penalty and interest shall be imposed on due and unpaid taxes at a rate of 1.25% per month and applied to the tax account on the first day of every month; and
10. **That** Schedule "A", attached hereto shall be and form part of this by-law. The County and Education tax rate information is included for information only as those rates are approved by separate bodies.; and

Given First and Second Readings: Tuesday, March 18, 2025

Given Third Reading and Passed: Tuesday, March 18, 2025


Corinna Smith-Gatcke, Mayor


Michelle Hannah, Clerk



**The Township of Leeds and the Thousand Islands
Schedule "A" to By-law No. 2025-007**

Property Class		Tax Ratio	Township Tax Rate	County Tax Rate	Education Tax Rate	Total Tax Rate	2025 Current Value Assessment	Township Levy	County of Levy	Education Levy	2025 Total Levy
Residential	RT	1.00000000	0.00539115	0.00451033	0.00153000	0.01143148	\$ 2,075,687,288	\$ 11,190,343	\$ 9,362,035	\$ 3,175,802	\$ 23,728,179
Residential: Farmland 1	R1	0.40000000	0.00215646	0.00180413	0.00061200	0.00457259	14,300	\$ 31	\$ 26	\$ 9	\$ 65
Multi-Residential: Full	MT	1.00000000	0.00539115	0.00451033	0.00153000	0.01143148	1,770,000	\$ 9,542	\$ 7,983	\$ 2,708	\$ 20,234
Commercial: General	CM	1.34640000	0.00725865	0.00607270	0.00000000	0.01333135	1,432,000	\$ 10,394	\$ 8,696	\$ -	\$ 19,090
Commercial: Full	CT	1.34640000	0.00725865	0.00607270	0.00880000	0.02213135	114,157,330	\$ 828,628	\$ 693,243	\$ 1,004,585	\$ 2,526,456
Commercial: Farmland 1	C1	0.40000000	0.00215646	0.00180413	0.00061200	0.00457259	83,000	\$ 179	\$ 150	\$ 51	\$ 380
Commercial: Excess Land	CU	0.94248000	0.00508105	0.00425089	0.00880000	0.01813194	1,037,100	\$ 5,270	\$ 4,409	\$ 9,126	\$ 18,805
Commercial: Vacant Land	CX	0.94248000	0.00508105	0.00425089	0.00880000	0.01813194	667,100	\$ 3,390	\$ 2,836	\$ 5,870	\$ 12,096
Industrial: Full	IT	1.81140000	0.00976553	0.00817000	0.00880000	0.02673553	3,101,870	\$ 30,291	\$ 25,342	\$ 27,296	\$ 82,930
Industrial: Excess Land	IU	1.17741000	0.00634759	0.00531050	0.00880000	0.02045809	164,000	\$ 1,041	\$ 871	\$ 1,443	\$ 3,355
Industrial: Vacant Land	IX	1.17741000	0.00634759	0.00531050	0.00880000	0.02045809	98,000	\$ 622	\$ 520	\$ 862	\$ 2,005
Aggregate Extraction: Full	VT	1.47394800	0.00794628	0.00664799	0.00511000	0.01970427	2,914,818	\$ 23,162	\$ 19,378	\$ 14,895	\$ 57,434
Farm: Full	FT	0.25000000	0.00134779	0.00112758	0.00038250	0.00285787	111,079,102	\$ 149,711	\$ 125,251	\$ 42,488	\$ 317,450
Pipeline: Full	PT	1.65510000	0.00892289	0.00746504	0.00880000	0.02518793	29,242,000	\$ 260,923	\$ 218,293	\$ 257,330	\$ 736,545
Management Forest: Full	TT	0.25000000	0.00134779	0.00112758	0.00038250	0.00285787	5,249,500	\$ 7,075	\$ 5,919	\$ 2,008	\$ 15,002
Sub-Total: Levy							2,346,697,408	\$ 12,520,602	\$ 10,474,951	\$ 4,544,473	\$ 27,540,026
Payment in Lieu											
Residential: Full	RF	1.00000000	0.00539115	0.00451033	0.00153000	0.01143148	29,391,000	\$ 158,451	\$ 132,563	\$ 44,968	\$ 335,983
Residential: General	RG	1.00000000	0.00539115	0.00451033	0.00000000	0.00990148	2,963,300	\$ 15,976	\$ 13,365	\$ -	\$ 29,341
Residential: Full, Shared	RH	1.00000000	0.00539115	0.00451033	0.00153000	0.01143148	22,500	\$ 121	\$ 101	\$ 34	\$ 257
Commercial: Full	CF	1.34640000	0.00725865	0.00607270	0.01250000	0.02583135	2,313,000	\$ 16,789	\$ 14,046	\$ 28,913	\$ 59,748
Commercial: General	CG	1.34640000	0.00725865	0.00607270	0.00000000	0.01333135	20,101,000	\$ 145,906	\$ 122,067	\$ -	\$ 267,973
Commercial: Full, Vacant Land	CY	0.94248000	0.00508105	0.00425089	0.01250000	0.02183194	23,000	\$ 117	\$ 98	\$ 288	\$ 502
Industrial: Full, Shared	IH	1.81140000	0.00976553	0.00817000	0.01250000	0.03043553	54,200	\$ 529	\$ 443	\$ 678	\$ 1,650
Industrial: Excess Land, Shared	IK	1.17741000	0.00634759	0.00531050	0.01250000	0.02415809	19,400	\$ 123	\$ 103	\$ 243	\$ 469
Payments in Lieu - Taxable Tenants											
Residential: Full	RP	1.00000000	0.00539115	0.00451033	0.00153000	0.01143148	260,600	\$ 1,405	\$ 1,175	\$ 399	\$ 2,979
Commercial: Full	CP	1.34640000	0.00725865	0.00607270	0.01250000	0.02583135	416,000	\$ 3,020	\$ 2,526	\$ 5,200	\$ 10,746
Landfill: Full	HF	1.34640000	0.00725865	0.00607270	0.01133835	0.02466970	104,400	\$ 758	\$ 634	\$ 1,184	\$ 2,576
Sub-Total: Payment in Lieu							55,668,400	\$ 343,195	\$ 287,123	\$ 81,905	\$ 712,223
Exempt							38,581,592				
Total							\$ 2,440,947,400	\$ 12,863,798	\$ 10,762,074	\$ 4,626,378	\$ 28,252,249

***County and Education tax amounts provided for information only