

**THE CORPORATION OF THE TOWNSHIP OF LEEDS AND THE
THOUSAND ISLANDS**

BY-LAW NUMBER 20-035

BEING A BY-LAW TO PROVIDE FOR THE LEVYING AND COLLECTION OF THE TAXATION ESTIMATES OF ALL SUMS REQUIRED FOR TOWNSHIP PURPOSES FOR THE YEAR 2020 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 has, 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 of the assessment for real property or other assessments made under the Assessment Act, according to the amounts assess in respect thereof, subject to the set of tax ratios for the municipality in accordance with S.308 of the Municipal Act,

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. 20-04, the following tax ratios for the year 2020;

Residential	1.000000
Residential/ Farmlands class 1	0.400000
Multi-residential	1.000000
Commercial	1.346400
Commercial vacant and excess land	0.942480
Commercial farmland class 1	0.400000
Industrial and industrial new construction	1.811400
Industrial vacant and excess land	1.177410
Landfills	1.346400
Pipelines	1.655100
Farmlands	0.250000
Managed forests	0.250000

AND WHEREAS the Council of The Corporation of the United Counties of Leeds and Grenville has, by By-law Number 20-05 established the County's levy requirements and established tax rates for County purposes for the year 2020;

AND WHEREAS the Province of Ontario has in accordance with Ontario Regulation 400/98 established tax rates for education purposes;

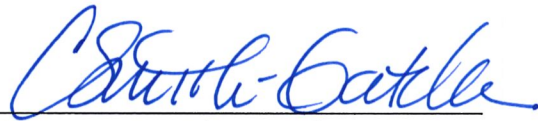
AND WHEREAS the Assessment Roll compiled in the year 2019 and upon which the 2020 taxes are to be levied was revised and returned to the municipality in December 2019;

NOW THEREFORE the Council of the Township of Leeds and The Thousand Islands enacts as follows:

- 1) That the Municipal Taxation estimates including Payments in Lieu, per Schedule A, totaling \$9,977,071 for Township purposes be adopted and levied;
- 2) The levy provided for shall be reduced by the amount of the interim levy for 2020;
- 3) For payments 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 2020;
- 4) There shall be levied and collected upon the whole of the assessment for real property within The Corporation of the Township of Leeds and the Thousand Islands the tax rates for the year 2020 per Schedule A;
- 5) For those receiving garbage pickup from the municipality a \$115.00 annual charge shall be levied on the tax bill.
- 6) The final payment instalment due date for all classes of property taxes shall be Friday, October 23, 2020. The Treasurer/Tax Collector is hereby authorized to mail the printed notices of taxes to all persons, taxes in all property classes.
- 7) All taxes may be paid directly at the Township office in Lansdowne. Taxes may be paid at any bank that accepts tax payments, either in person, by telephone or through the internet, at no cost to The Corporation of the Township of Leeds and the Thousand Islands. 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 subject to late charges at the discretion of the Treasurer.
- 8) A \$10.00 handling charge shall be added to all tax accounts paid by mortgage companies. This charge to be added to the tax roll for collection.
- 9) 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.
- 10) That Schedule "A" attached hereto shall be and form a part of this by-law.

**READ A FIRST AND SECOND TIME THIS 8TH DAY OF JUNE,
2020.**

**READ A THIRD TIME AND FINALLY PASSED THIS 8TH DAY
OF JUNE, 2020.**



Corinna Smith-Gatcke, Mayor



Vanessa Latimer, Clerk



The Township of Leeds and the Thousandd Islands											
2020 Tax Rate Bylaw, Schedule A											
		Tax Ratio	Township Tax Rate	County Tax Rate	Education Tax Rate	Total Tax Rate	Assessment	Township Levy	County Levy	Education Levy	Total Levy
RT	Residential: Full	1.00000000	0.00422624	0.00369649	0.00153000	0.00945273	2,017,432,809	\$8,526,160	\$7,457,420	\$3,086,672	\$19,070,252
R1	Residential: Farmland 1	0.40000000	0.00169050	0.00147860	0.00061200	0.00378109	14,300	\$24	\$21	\$9	\$54
MT	Multi-Residential: Full	1.00000000	0.00422624	0.00369649	0.00153000	0.00945273	1,666,000	\$7,041	\$6,158	\$2,549	\$15,748
CM	Commercial: General	1.34640000	0.00569021	0.00497695	0.01250000	0.02316717	1,432,000	\$8,148	\$7,127	\$0	\$15,275
CT	Commercial: Full	1.34640000	0.00569021	0.00497695	0.01250000	0.02316717	131,576,800	\$748,700	\$654,852	\$1,644,710	\$3,048,262
C1	Commercial: Farmland 1	0.40000000	0.00169050	0.00147860	0.00061200	0.00378109	83,000	\$140	\$123	\$51	\$314
CU	Commercial: Excess Land	0.94248000	0.00398315	0.00348387	0.01250000	0.01996702	1,002,400	\$3,993	\$3,492	\$12,530	\$20,015
CX	Commercial: Vacant Land	0.94248000	0.00398315	0.00348387	0.01250000	0.01996702	674,100	\$2,685	\$2,348	\$8,426	\$13,460
XT	Commercial (New Construction): Full	1.34640000	0.00569021	0.00497695	0.00980000	0.02046717	9,815,000	\$55,849	\$48,849	\$96,187	\$200,885
XU	Commercial (New Construction): Excess Land	0.94248000	0.00398315	0.00348387	0.00980000	0.01726702	83,800	\$334	\$292	\$821	\$1,447
IT	Industrial: Full	1.81140000	0.00765542	0.00669582	0.01250000	0.02685124	3,225,200	\$24,690	\$21,595	\$40,315	\$86,601
IU	Industrial: Excess Land	1.17741000	0.00497602	0.00435228	0.01250000	0.02182830	66,400	\$330	\$289	\$830	\$1,449
IX	Industrial: Vacant Land	1.17741000	0.00497602	0.00435228	0.01250000	0.02182830	104,000	\$518	\$453	\$1,300	\$2,270
JT	Industrial (New Construction): Full	1.81140000	0.00765542	0.00669582	0.00980000	0.02415124	818,300	\$6,264	\$5,479	\$8,019	\$19,763
JU	Industrial (New Construction): Excess Land	1.17740000	0.00497598	0.00435225	0.00980000	0.01912822	42,800	\$213	\$186	\$419	\$819
FT	Farm: Full	0.25000000	0.00105656	0.00092412	0.00038250	0.00236318	106,519,100	\$112,544	\$98,437	\$40,744	\$251,724
PT	Pipeline: Full	1.65510000	0.00699485	0.00611806	0.01219450	0.02530741	29,241,000	\$204,537	\$178,898	\$356,579	\$740,014
TT	Managed Forest: Full	0.25000000	0.00105656	0.00092412	0.00038250	0.00236318	4,569,900	\$4,828	\$4,223	\$1,748	\$10,800
RF	Residential PIL: Full	1.00000000	0.00422624	0.00369649	0.00153000	0.00945273	29,339,600	\$123,996	\$108,454	\$44,890	\$277,339
RG	Residential PIL: General	1.00000000	0.00422624	0.00369649	0.00153000	0.00945273	3,175,900	\$13,422	\$11,740	\$0	\$25,162
RH	Residential: Full, Shared PIL	1.00000000	0.00422624	0.00369649	0.00153000	0.00945273	85,500	\$361	\$316	\$0	\$677
RP	Residential PIL: Full, Taxable Tenant of Province	1.00000000	0.00422624	0.00369649	0.00153000	0.00945273	261,800	\$1,106	\$968	\$401	\$2,475
CF	Commercial PIL: Full	1.34640000	0.00569021	0.00497695	0.01250000	0.02316717	2,149,600	\$12,232	\$10,698	\$26,870	\$49,800
CG	Commercial PIL: General	1.34640000	0.00569021	0.00497695	0.01250000	0.02316717	20,351,000	\$115,802	\$101,286	\$0	\$217,088
CP	Commercial PIL: Full, Taxable Tenant of Province	1.34640000	0.00569021	0.00497695	0.01250000	0.02316717	416,000	\$2,367	\$2,070	\$5,200	\$9,638
CY	Commercial PIL: Full, Vacant Land	0.94248000	0.00398315	0.00348387	0.01250000	0.01996702	23,000	\$92	\$80	\$288	\$459
HF	Landfill PIL: Full	1.34640000	0.00569021	0.00497695	0.01133835	0.02200552	104,400	\$594	\$520	\$1,184	\$2,297
IH	Industrial: Full, Shared PIL	1.81140000	0.00765542	0.00669582	0.01250000	0.02685124	13,100	\$100	\$88	\$0	\$188
							2,364,286,809	\$9,977,071	\$8,726,462	\$5,380,741	\$24,084,275