

THE CORPORATION OF THE TOWNSHIP OF LEEDS AND THE
THOUSAND ISLANDS
BY-LAW NO. 24-016

BEING A BY-LAW TO PROVIDE FOR THE LEVYING AND COLLECTION OF THE ESTIMATES OF ALL SUMS REQUIRED FOR THE TOWNSHIP PURPOSES FOR THE YEAR 2024 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 Section 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 Section 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. 24-15 the following tax ratios for the year 2024;

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
Landfills	1.34640000
Pipelines	1.65510000
Farmlands	0.25000000
Managed Forest	0.25000000

AND WHEREAS The Council of The Corporation of the United Counties of Leeds and Grenville has, By By-Law Number 24-16 established the County's levy requirements and established tax rates for County purposes for the year 2024;

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 2023 and upon which the 2024 taxes are to be levied was revised and returned to the municipality in December 2023;

NOW THEREFORE 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 \$11,974,400 for Township purposes be adopted and levied;
2. **AND THAT** The levy provided for shall be reduced by the amount of the interim levy for 2024;
3. **AND THAT** For payment in lieu of taxes due to the Corporation of the Township of Leeds and The Thousand Island, the actual amount due shall be based on the assessment roll and tax rates for the year 2024;


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4. **AND 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 2024 per Schedule A;
 5. **AND THAT** For those receiving garbage pickup from the municipality a \$154.00 annual charge shall be levied on the tax bill;
 6. **AND THAT** The final payment instalment due date for all classes of property taxes shall be Friday September 20, 2024. The Treasurer/Tax Collector is hereby Authorized to mail the printed notices of taxes to all persons, taxes in all property classes;
 7. **AND 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;
 8. **AND THAT** 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. **AND 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;
 10. **AND THAT** that Schedule 'A' attached hereto shall be and form a 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;

READ A FIRST AND SECOND TIME THIS 8TH DAY OF APRIL, 2024.

READ A THIRD TIME AND FINALLY PASSED THIS 8TH DAY OF APRIL, 2024.

The Corporation of the Township of Leeds and the Thousand Islands


Corinna Smith-Gatcke, Mayor


Megan Shannon, Clerk



<div> <div>The Township of Leeds and the Thousand Islands</div> <div>2024 Tax Rate By-law, Schedule A</div> </div>											
Property Class		Tax Ratio	Township Tax Rate	County Tax Rate	Education Tax Rate	Total Tax Rate	2024 Current Value Assessment	Township Levy	County Levy	Education Levy	2024 Total Levy
Residential	RT	1.00000000	0.00504751	0.00429124	0.00153000	0.01086875	\$ 2,061,283,389	\$ 10,404,345	\$ 8,845,453	\$ 3,153,764	\$ 22,403,562
Residential: Farmland 1	R1	0.40000000	0.00201900	0.00171649	0.00061200	0.00434749	14,300	\$ 29	\$ 25	\$ 9	\$ 62
Multi-Residential: Full	MT	1.00000000	0.00504751	0.00429124	0.00153000	0.01086875	1,733,000	\$ 8,747	\$ 7,437	\$ 2,651	\$ 18,836
Commercial: General	CM	1.34640000	0.00679597	0.00577772	0.00000000	0.01257369	1,432,000	\$ 9,732	\$ 8,274	\$ -	\$ 18,006
Commercial: Full	CT	1.34640000	0.00679597	0.00577772	0.00880000	0.02137369	114,075,130	\$ 775,251	\$ 659,094	\$ 1,003,861	\$ 2,438,206
Commercial: Farmland 1	C1	0.40000000	0.00201900	0.00171649	0.00061200	0.00434749	83,000	\$ 168	\$ 142	\$ 51	\$ 361
Commercial: Excess Land	CU	0.94248000	0.00475718	0.00404440	0.00880000	0.01760158	1,037,100	\$ 4,934	\$ 4,194	\$ 9,126	\$ 18,255
Commercial: Vacant Land	CX	0.94248000	0.00475718	0.00404440	0.00880000	0.01760158	667,100	\$ 3,174	\$ 2,698	\$ 5,870	\$ 11,742
Industrial: Full	IT	1.81140000	0.00914306	0.00777315	0.00880000	0.02571621	5,762,788	\$ 52,690	\$ 44,795	\$ 50,713	\$ 148,197
Industrial: Excess Land	IU	1.17741000	0.00594299	0.00505254	0.00880000	0.01979553	164,000	\$ 975	\$ 829	\$ 1,443	\$ 3,246
Industrial: Vacant Land	IX	1.17741000	0.00594299	0.00505254	0.00880000	0.01979553	98,000	\$ 582	\$ 495	\$ 862	\$ 1,940
Farm: Full	FT	0.25000000	0.00126188	0.00107281	0.00038250	0.00271719	112,032,702	\$ 141,372	\$ 120,190	\$ 42,853	\$ 304,414
Pipeline: Full	PT	1.65510000	0.00835413	0.00710243	0.00880000	0.02425656	29,242,000	\$ 244,291	\$ 207,689	\$ 257,330	\$ 709,310
Management Forest: Full	TT	0.25000000	0.00126188	0.00107281	0.00038250	0.00271719	5,345,000	\$ 6,745	\$ 5,734	\$ 2,044	\$ 14,523
Sub-Total: Levy							2,332,969,509	\$ 11,653,034	\$ 9,907,049	\$ 4,530,577	\$ 26,090,660
Payment in Lieu											
Residential: Full	RF	1.00000000	0.00504751	0.00429124	0.00153000	0.01086875	29,337,000	\$ 148,079	\$ 125,892	\$ 44,886	\$ 318,857
Residential: General	RG	1.00000000	0.00504751	0.00429124	0.00000000	0.00933875	3,026,500	\$ 15,276	\$ 12,987	\$ -	\$ 28,264
Residential: Full, Shared	RH	1.00000000	0.00504751	0.00429124	0.00153000	0.01086875	22,500	\$ 114	\$ 97	\$ 34	\$ 245
Commercial: Full	CF	1.34640000	0.00679597	0.00577772	0.01250000	0.02507369	2,313,000	\$ 15,719	\$ 13,364	\$ 28,913	\$ 57,995
Commercial: General	CG	1.34640000	0.00679597	0.00577772	0.00000000	0.01257369	20,101,000	\$ 136,606	\$ 116,138	\$ -	\$ 252,744
Commercial: Full, Vacant Land	CY	0.94248000	0.00475718	0.00404440	0.01250000	0.02130158	23,000	\$ 109	\$ 93	\$ 288	\$ 490
Industrial: Full, Shared	IH	1.81140000	0.00914306	0.00777315	0.01250000	0.02941621	54,200	\$ 496	\$ 421	\$ 678	\$ 1,594
Industrial: Excess Land, Shared	IK	1.17741000	0.00594299	0.00505254	0.01250000	0.02349553	19,400	\$ 115	\$ 98	\$ 243	\$ 456
Payments in Lieu - Taxable Tenants											
Residential: Full	RP	1.00000000	0.00504751	0.00429124	0.00153000	0.01086875	260,600	\$ 1,315	\$ 1,118	\$ 399	\$ 2,832
Commercial: Full	CP	1.34640000	0.00679597	0.00577772	0.01250000	0.02507369	416,000	\$ 2,827	\$ 2,404	\$ 5,200	\$ 10,431
Landfill: Full	HF	1.34640000	0.00679597	0.00577772	0.01133835	0.02391204	104,400	\$ 709	\$ 603	\$ 1,184	\$ 2,496
Sub-Total: Payment in Lieu							55,677,600	\$ 321,366	\$ 273,215	\$ 81,822	\$ 676,404
Exempt							38,486,600				
Total							\$ 2,427,133,709	\$ 11,974,400	\$ 10,180,264	\$ 4,612,400	\$ 26,767,064

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