

**THE CORPORATION OF THE TOWNSHIP OF LEEDS AND THE  
THOUSAND ISLANDS**  
**BY-LAW NO. 22-033**

**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 2022 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 Section 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 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. 22-13 the following tax ratios for the year 2022;

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 22-14 established the County's levy requirements and established tax rates for County purposes for the year 2022;

**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 2022 and upon which the 2022 taxes are to be levied was revised and returned to the municipality in December 2021;

**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 \$10,779,400 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 2022;
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 2022;

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 2022 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 installment due date for all classes of property taxes shall be Friday September 16, 2022. 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** 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 9<sup>th</sup> DAY OF MAY, 2022.**

**READ A THIRD TIME AND FINALLY PASSED THIS 9<sup>th</sup> DAY OF MAY, 2022.**

The Corporation of the Township of Leeds and the Thousand Islands

  
\_\_\_\_\_  
Corinna Smith-Gatcke, Mayor

  
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Megan Shannon, Clerk





The Township of Leeds and the Thousand Islands 2022 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	0.00458810	0.00378308	0.00153000	0.00990118	2,035,496,107	9,339,062	7,700,445	3,114,309	20,153,816
R1	Residential: Farmland 1	0.40000000	0.00458810	0.00151323	0.00061200	0.00671333	14,300	66	22	9	96
MT	Multi-Residential: Full	1.00000000	0.00458810	0.00378308	0.00153000	0.00990118	1,733,000	7,951	6,556	2,651	17,159
CM	Commercial: General	1.34640000	0.00617742	0.00509354		0.01127096	1,432,000	8,846	7,294	-	16,140
CT	Commercial: Full	1.34640000	0.00617742	0.00509354	0.00880000	0.02007096	101,727,900	628,416	518,155	895,206	2,041,777
C1	Commercial: Farmland 1	0.40000000	0.00183524	0.00151323	0.00061200	0.00396047	83,000	152	126	51	329
CU	Commercial: Excess Land	0.94248000	0.00432419	0.00356548	0.00880000	0.01668967	953,300	4,122	3,399	8,389	15,910
CX	Commercial: Vacant Land	0.94248000	0.00432419	0.00356548	0.00880000	0.01668967	667,100	2,885	2,379	5,870	11,134
XT	Commercial (New Construction): Full	1.34640000	0.00617742	0.00509354	0.00880000	0.02007096	16,584,600	102,450	84,474	145,944	332,869
XU	Commercial (New Construction): Excess Land	0.94248000	0.00432419	0.00356548	0.00880000	0.01668967	83,800	362	299	737	1,399
IT	Industrial: Full	1.81140000	0.00831089	0.00685267	0.00880000	0.02396356	3,795,800	31,546	26,011	33,403	90,961
IU	Industrial: Excess Land	1.17741000	0.00540208	0.00445424	0.00880000	0.01865632	66,400	359	296	584	1,239
IX	Industrial: Vacant Land	1.17741000	0.00540208	0.00445424	0.00880000	0.01865632	98,000	529	437	862	1,828
JT	Industrial (New Construction): Full	1.81140000	0.00831089	0.00685267	0.00880000	0.02396356	818,300	6,801	5,608	7,201	19,609
JU	Industrial (New Construction): Excess Land	1.17740000	0.00540208	0.00445424	0.00880000	0.01865632	42,800	231	191	377	798
FT	Farm: Full	0.25000000	0.00114703	0.00094577	0.00038250	0.00247530	109,657,802	125,780	103,711	41,944	271,435
PT	Pipeline: Full	1.65510000	0.00759377	0.00626138	0.00880000	0.02265515	29,241,000	222,049	183,089	257,321	662,459
TT	Managed Forest: Full	0.25000000	0.00114703	0.00094577	0.00038250	0.00247530	5,221,000	5,989	4,938	1,997	12,924
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RF	Residential PIL: Full	1.00000000	0.00458810	0.00378308	0.00153000	0.00990118	29,337,000	134,601	110,984	44,886	290,471
RG	Residential PIL: General	1.00000000	0.00458810	0.00378308		0.00837118	2,992,500	13,730	11,321	-	25,051
RH	Residential: Full, Shared PIL	1.00000000	0.00458810	0.00378308	0.00153000	0.00990118	85,500	392	323	131	847
RP	Residential PIL: Full, Taxable Tenant of Province	1.00000000	0.00458810	0.00378308	0.00153000	0.00990118	260,600	1,196	986	399	2,580
CF	Commercial PIL: Full	1.34640000	0.00617742	0.00509354	0.01250000	0.02377096	2,313,000	14,288	11,781	28,913	54,982
CG	Commercial PIL: General	1.34640000	0.00617742	0.00509354		0.01127096	20,101,000	124,172	102,385	-	226,558
CP	Commercial PIL: Full, Taxable Tenant of Province	1.34640000	0.00617742	0.00509354	0.01250000	0.02377096	416,000	2,570	2,119	5,200	9,889
CY	Commercial PIL: Full, Vacant Land	0.94248000	0.00432419	0.00356548	0.01250000	0.02038967	23,000	99	82	288	469
HF	Landfill PIL: Full	1.34640000	0.00617742	0.00509354	0.01133835	0.02260931	104,400	645	532	1,184	2,360
IH	Industrial: Full, Shared PIL	1.81140000	0.00831089	0.00685267	0.01250000	0.02766356	13,100	109	90	164	362
							2,363,362,309	10,779,400	8,888,031	4,598,019	24,265,450

\*County and Education tax amounts for information only