

The Corporation of the Township of Leeds and the Thousand Islands
By-Law Number 2026-015

A By-Law To Provide For The Levying And Collection Of The Estimates Of All Sums Required For The Township Purposes For The Year 2026 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 2026; and

Residential	1.00000000
Residential/ Farmlands Class 1	0.40000000
Multi- Residential	1.00000000
Commercial	1.34640000
Commercial Vacant and Excess Land	1.34640000
Industrial and Industrial New Construction	1.81140000
Industrial Vacant and Excess Land	1.81140000
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. 26-09 established the County's levy requirements and established tax rates for County purposes for the year 2026; 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 2025 and upon which the 2026 taxes are to be levied was revised and returned to the municipality in December 2025;

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

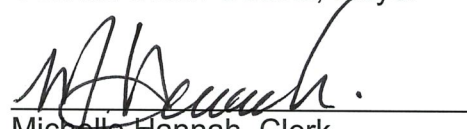
1. **That** the Municipal Taxation estimates including Payment in Lieu, per Schedule A, totaling \$13,525,252 for Township purposes be adopted and levied; and
2. **That** the levy provided for shall be reduced by the amount of the interim levy for 2026; and
3. **That** for payment in lieu of taxes due 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 2026; 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 2026 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 18, 2026. 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: Monday, April 13, 2026

Given Third Reading and Passed: Monday, April 13, 2026


Corinna Smith-Gatcke, Mayor


Michelle Hannah, Clerk



**The Township of Leeds and the Thousand Islands
Schedule "A" to By-law No. 2026-011**

Property Class	Tax Ratio	Township Tax Rate	County Tax Rate	Education Tax Rate	Total Tax Rate	2026 Current Value Assessment	Township Levy	County of Levy	Education Levy	2026 Total Levy	
Residential	RT	1.00000000	0.00565325	0.00462121	0.00153000	0.01180446	\$ 2,081,652,988	\$ 11,768,097	\$ 9,619,756	\$ 3,184,929	\$ 24,572,781
Residential: Farmland 1	R1	0.40000000	0.00226130	0.00184848	0.00061200	0.00472178	14,300	\$ 32	\$ 26	\$ 9	\$ 68
Multi-Residential: Full	MT	1.00000000	0.00565325	0.00462121	0.00153000	0.01180446	1,770,000	\$ 10,006	\$ 8,180	\$ 2,708	\$ 20,894
Commercial: General	CM	1.34640000	0.00761153	0.00622200	0.00000000	0.01383353	1,417,669	\$ 10,791	\$ 8,821	\$ -	\$ 19,611
Commercial: Full	CT	1.34640000	0.00761153	0.00622200	0.00880000	0.02263353	114,772,600	\$ 873,595	\$ 714,115	\$ 1,009,999	\$ 2,597,709
Commercial: Farmland 1	C1	0.40000000	0.00226130	0.00184848	0.00061200	0.00472178	83,000	\$ 188	\$ 153	\$ 51	\$ 392
Commercial: Excess Land	CU	1.34640000	0.00761153	0.00622200	0.00880000	0.02263353	1,037,100	\$ 7,894	\$ 6,453	\$ 9,126	\$ 23,473
Commercial: Vacant Land	CX	1.34640000	0.00761153	0.00622200	0.00880000	0.02263353	667,100	\$ 5,078	\$ 4,151	\$ 5,870	\$ 15,099
Industrial: Full	IT	1.81140000	0.01024029	0.00837086	0.00880000	0.02741115	2,748,300	\$ 28,143	\$ 23,006	\$ 24,185	\$ 75,334
Industrial: Excess Land	IU	1.81140000	0.01024029	0.00837086	0.00880000	0.02741115	164,000	\$ 1,679	\$ 1,373	\$ 1,443	\$ 4,495
Industrial: Vacant Land	IX	1.81140000	0.01024029	0.00837086	0.00880000	0.02741115	98,000	\$ 1,004	\$ 820	\$ 862	\$ 2,686
Aggregate Extraction: Full	VT	1.47394800	0.00833259	0.00681142	0.00511000	0.02025401	2,914,818	\$ 24,288	\$ 19,854	\$ 14,895	\$ 59,037
Farm: Full	FT	0.25000000	0.00141331	0.00115530	0.00038250	0.00295111	109,686,802	\$ 155,021	\$ 126,721	\$ 41,955	\$ 323,698
Pipeline: Full	PT	1.65510000	0.00935669	0.00764857	0.00880000	0.02580526	29,241,000	\$ 273,599	\$ 223,652	\$ 257,321	\$ 754,572
Management Forest: Full	TT	0.25000000	0.00141331	0.00115530	0.00038250	0.00295111	5,558,800	\$ 7,856	\$ 6,422	\$ 2,126	\$ 16,405
Sub-Total: Levy						2,351,826,477	\$ 13,167,271	\$ 10,763,502	\$ 4,555,480	\$ 28,486,254	
Payment in Lieu											
Residential: Full	RF	1.00000000	0.00565325	0.00462121	0.00153000	0.01180446	29,391,000	\$ 166,155	\$ 135,822	\$ 44,968	\$ 346,945
Residential: General	RG	1.00000000	0.00565325	0.00462121	0.00000000	0.01027446	2,820,800	\$ 15,947	\$ 13,036	\$ -	\$ 28,982
Residential: Full, Shared	RH	1.00000000	0.00565325	0.00462121	0.00153000	0.01180446	22,500	\$ 127	\$ 104	\$ 34	\$ 266
Commercial: Full	CF	1.34640000	0.00761153	0.00622199	0.01250000	0.02633352	2,313,000	\$ 17,605	\$ 14,391	\$ 28,913	\$ 60,909
Commercial: General	CG	1.34640000	0.00761153	0.00622199	0.00000000	0.01383352	19,941,331	\$ 151,784	\$ 124,075	\$ -	\$ 275,859
Commercial: Full, Vacant Land	CY	1.34640000	0.00761153	0.00622199	0.01250000	0.02633352	23,000	\$ 175	\$ 143	\$ 288	\$ 606
Industrial: Full, Shared	IH	1.81140000	0.01024029	0.00837085	0.01250000	0.03111114	54,200	\$ 555	\$ 454	\$ 678	\$ 1,686
Industrial: Excess Land, Shared	IK	1.81140000	0.01024029	0.00837085	0.01250000	0.03111114	19,400	\$ 199	\$ 162	\$ 243	\$ 604
Payments in Lieu - Taxable Tenants											
Residential: Full	RP	1.00000000	0.00565325	0.00462121	0.00153000	0.01180446	260,600	\$ 1,473	\$ 1,204	\$ 399	\$ 3,076
Commercial: Full	CP	1.34640000	0.00761153	0.00622199	0.01250000	0.02633352	416,000	\$ 3,166	\$ 2,588	\$ 5,200	\$ 10,955
Landfill: Full	HF	1.34640000	0.00761153	0.00622199	0.01133835	0.02517187	104,400	\$ 795	\$ 650	\$ 1,184	\$ 2,628
Sub-Total: Payment in Lieu						55,366,231	\$ 357,981	\$ 292,629	\$ 81,905	\$ 732,515	
Exempt						38,624,392					
Total						\$ 2,445,817,100	\$ 13,525,252	\$ 11,056,131	\$ 4,637,385	\$ 29,218,769	

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