

**CORPORATION OF THE  
TOWNSHIP OF EDWARDSBURGH CARDINAL**

**BY-LAW NO. 2024-14**

**“A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES AND  
TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT  
THEREOF FOR 2024”**

**WHEREAS** the Municipal Act 2001, S.O. 2001, c.25, Subsection 312(2), as amended, provides that for the purposes of raising the general local municipal levy, the council of the municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law on the assessment in each property class in the local municipality rateable for local municipal purposes;

**AND WHEREAS** the Council of the Corporation of the Township of Edwardsburgh Cardinal has prepared estimates setting out the amounts required to be used for lawful municipal purposes and the amounts required to be raised by taxation in 2024 in accordance with the last revised assessment roll;

**AND WHEREAS** property classes and tax ratios have been prescribed by the Minister of Finance under the Assessment Act, RSO 1990, c. A.31, as amended, and as established by regulation;

**AND WHEREAS** the Corporation of the United Counties of Leeds and Grenville has passed By-law 24-15 to set tax ratios and tax rate reductions for prescribed property subclasses for 2024;

**AND WHEREAS** the Corporation of the United Counties of Leeds and Grenville has passed By-law 24-16 to adopt estimates of all sums required for the purposes of the upper tier municipality and to provide a levy on area municipalities for 2024;

**AND WHEREAS** the Province of Ontario has passed O.Reg 5/24 (to amend O. Reg. 400/98) establishing education tax rates for 2024;

**NOW THEREFORE** the Council of the Corporation of the Township of Edwardsburgh Cardinal enacts as follows:

1. That the tax rates, attached hereto as Schedule “A”, forming part of this by-law are hereby adopted and shall be applied against the whole of the assessment for real property in the respective class for the year 2024.
2. That every owner of property assessed shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 31<sup>st</sup> day of August, 2024 and non-payment of the amount, as noted, on the date stated in accordance with this section shall constitute default.
3. On all taxes of the levy, which are in default on the 1<sup>st</sup> day of the month following the due date, a penalty of one and one quarter percent (1-1/4%) shall be added and thereafter a penalty of one and one quarter percent (1-1/4%) per month will be added on the 1<sup>st</sup> day of each and every month the default continues, until December 31<sup>st</sup>, 2024.
4. On the taxes in default on January 1<sup>st</sup>, 2025, interest shall be added at the rate of one and one quarter percent (1-1/4%) per month for each month or fraction thereof in which the default continues.
5. Notwithstanding paragraph 3, for owners enrolled and in good standing in the pre-authorized payment plan, no discount shall be allowed on prepayments and no penalty shall be charged on current levies.

<b>TOWNSHIP OF EDWARDSBURGH/CARDINAL</b>					
<b>Schedule A</b>					
<b>Bylaw 2024-14</b>					
<b>2024 RATES</b>					
	<b>Class</b>	<b>Township</b>	<b>County</b>	<b>School</b>	<b>Total</b>
<b>Taxable</b>					
RT	Residential Taxable: Full	0.00731742	0.00429124	0.00153000	0.01313866
R1	Residential Taxable: Farmland 1	0.00292697	0.00171649	0.00612000	0.01076346
MT	Multi-Residential Taxable: Full	0.00731742	0.00429124	0.00153000	0.01313866
CT	Commercial Taxable: Full, General	0.00985217	0.00577772	0.00880000	0.02442989
CM	Commercial Taxable: Full, General	0.00985217	0.00577772	0.00000000	0.01562989
CU	Commercial Taxable: Excess Land	0.00689667	0.00404440	0.00880000	0.01974107
CX	Commercial Taxable: Vacant Land	0.00689667	0.00404440	0.00880000	0.01974107
C1	Commercial Taxable: Farmland 1	0.00292697	0.00171649	0.00061200	0.00525546
C7	Commercial Taxable: Small-Scale On-Farm Business	0.00246304	0.00144443	0.00220000	0.00610747
DT	Commercial Office Taxable: Full	0.00689667	0.00577772	0.00880000	0.02147439
DU	Commercial Office: Vacant Land	0.00689667	0.00404440	0.00880000	0.01974107
FT	Farm Taxable: Full	0.00182936	0.00107281	0.00038250	0.00328467
IT	Industrial Taxable: Full	0.01325477	0.00773150	0.00880000	0.02978627
I7	Industrial Taxable: Small -Scale On-Farm Business	0.00331406	0.00194350	0.00220000	0.00745756
IU	Industrial Taxable: Excess Land	0.00861553	0.00505254	0.00880000	0.02246807
IX	Industrial Taxable: Vacant Land	0.00861553	0.00505254	0.00880000	0.02246807
LT	Large Industrial Taxable: Full	0.02051439	0.01203048	0.00880000	0.04134487
LU	Large Industrial Taxable: Excess Land	0.01333435	0.00781981	0.00880000	0.02995416
PT	Pipelines Taxable: Full	0.01211106	0.00710243	0.00880000	0.02801349
ST	Shopping Centre Taxable: Full	0.00689667	0.00577772	0.00880000	0.02147439
SU	Shopping Centre: Taxable: Excess Land (Vacant)	0.00689667	0.00404440	0.00880000	0.01974107
TT	Managed Forest Taxable: Full	0.00182936	0.00107281	0.00038250	0.00328467
<b>Payment in lieu</b>					
RH	Residential Taxable: Full, Shared PIL	0.00731742	0.00429124	0.00153000	0.01313866
RP	Residential Provincial Tenant	0.00731742	0.00429124	0.00153000	0.01313866
RF	Residential PIL: Full	0.00731742	0.00429124	0.00153000	0.01313866
RG	Residential PIL: General	0.00731742	0.00429124	0.00000000	0.01160866
CH	Commercial Taxable: Full, Shared PIL	0.00985217	0.00577772	0.01250000	0.02812989
CK	Commercial Taxable: Excess Land Shared PIL	0.00689667	0.00404440	0.01250000	0.02344107
CP	Commercial PIL- Full, Taxable Tenant of Province	0.00985217	0.00577772	0.00880000	0.02442989
CF	Commercial PIL: Full	0.00985217	0.00577772	0.01250000	0.02812989
CG	Commercial PIL: General	0.00985217	0.00577772	0.00000000	0.01562989
IH	Industrial Taxable: Full, Shared PIL	0.01325477	0.00773150	0.01250000	0.03348627
IG	Industrial PIL: General	0.01325477	0.00773150	0.00000000	0.02098627
IK	Industrial Taxable: Excess Land Shared PIL	0.00861553	0.00505254	0.00880000	0.02246807
IP	Industrial Provincial Tenant	0.01325477	0.00773150	0.01250000	0.03348627
IZ	Industrial PIL: General Vacant Land	0.00861553	0.00505254	0.01250000	0.02616807
FP	Farmlands Provincial Tenant	0.00182936	0.00107281	0.00038250	0.00328467
HF	Landfill	0.00985217	0.00577772	0.01133835	0.02696824









# Tax Rate Bylaw

Final Audit Report

2024-03-27

Created:	2024-03-26
By:	Clerk Rebecca Crich (rcrich@twpec.ca)
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