



BY – LAW No. 23-17

The Corporation of the United Counties of Leeds and Grenville

A BY-LAW TO ADOPT THE 2023 ESTIMATES AND SET RATES OF TAXATION FOR COUNTY PURPOSES FOR THE YEAR 2023

WHEREAS the United Counties of Leeds and Grenville, shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the United Counties of Leeds and Grenville pursuant to Section 311(2) of the Municipal Act, S.O. 2001, c.25, as amended; and

WHEREAS it is necessary for the United Counties of Leeds and Grenville pursuant to Section 311(2) of the Municipal Act, to raise certain sums for the year 2023; and

WHEREAS all property assessment rolls on which the 2023 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board, and the District Court; and

WHEREAS "Residential Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmland Assessment", "Managed Forest Assessment", and the applicable subclass pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls; and

WHEREAS the sums required by taxation in the year 2023 are to be levied by separate rates by the Local Municipalities for the estimated expenditures for general county purposes, after deductions of other revenues, as directed by the Counties' By-law pursuant to Section 311(2) of the Municipal Act; and

WHEREAS the tax ratios and the tax rate reductions for prescribed property subclasses on the aforementioned property for the 2023 taxation year have been set out in By-law No. 23-16 of the United Counties of Leeds and Grenville dated the 8th day of March; and

WHEREAS the tax rates on the aforementioned property classes, "Residential Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmlands Assessment", "Managed Forests Assessment", and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act in the manner set out herein; and

WHEREAS Section 311(13) provides for the manner in which a lower-tier municipality in a county shall pay amounts to the upper-tier municipality; and

WHEREAS By-law 09-91, dated the 18th day of February, 2010, provided for payment by instalments by the local municipalities on March 31st, June 30th, September 30th and December 15th.

**NOW THEREFORE THE COUNCIL OF THE UNITED COUNTIES OF LEEDS AND
GRENVILLE HEREBY ENACTS AS FOLLOWS:**

1. **THAT** the 2023 Operating Expenditures in the amount of \$112,924,053
2. **THAT** the 2023 Transfer to Capital Budget in the amount of \$162,946 attached as Schedule "A" to this By-law be adopted.
3. **THAT** the 2023 Contributions to Reserves in the amount of \$2,805,503 attached as Schedule "A" to this By-law be adopted.
4. **THAT** the 2023 Contributions to Amortization in the amount of \$8,864,139 attached as Schedule "A" to this By-law be adopted.
5. **THAT** the 2023 Revenue in the amount of \$77,786,018 attached as Schedule "A" to this By-law be adopted.
6. **THAT** the 2023 County Levy required from Local Municipalities in the amount of \$46,970,622 attached as Schedule "A" be adopted.
7. **THAT** the 2023 Capital Budget in the amount of \$66,807,237 attached as Schedule "B" to this By-law be adopted.
8. **THAT** Counties Council directs the Council of each Local Municipality to levy the tax rates as specified in Schedule "C" as attached.

9. **THAT** the property tax levy for general purposes, as levied against each local municipality, be paid to the Treasurer of the United Counties of Leeds and Grenville in the following manner:
- i. 25 per cent of the amount required to be raised by the lower-tier municipality for upper-tier purposes in the previous year, on or before March 31st.
 - ii. 50 per cent of the amount required to be raised by the lower-tier municipality for upper-tier purposes in the current year less the amount of the instalment paid under paragraph i, on or before June 30th.
 - iii. 25 per cent of such current amount, on or before September 30th.
 - iv. The balance of the entitlement for the year, on or before December 15th.
10. **THAT** this by-law comes into force on the day it is passed.

By-law read a first, second and third time and finally passed this 8th day of March, 2023



Nancy Peckford, Warden

Sheena Earl, Clerk

UNITED COUNTIES OF LEEDS & GRENVILLE
2023 CONSOLIDATED BUDGET
SCHEDULE "A" TO BY-LAW NO. 23-17

	2022 NET BUDGET	2023 REVENUE BUDGET	2023 OPERATING BUDGET	2023 TRANSFER CAPITAL BUDGET	2023 CONTRIBUTION TO RESERVES	2023 CONTRIBUTION TO AMORTIZATION	2023 NET BUDGET
GENERAL GOVERNMENT							
COUNCIL	569,504.02	(547,500.00)	1,144,258.91	0.00	0.00	0.00	596,758.91
JOINT SERVICES	117,919.85	(87,058.29)	211,357.83	0.00	0.00	0.00	124,299.54
ADMINISTRATION	1,177,776.13	(35.00)	1,136,546.00	0.00	0.00	0.00	1,136,511.00
CORPORATE SERVICES	4,013,188.78	(496,699.18)	4,798,410.85	0.00	0.00	174,634.27	4,476,345.94
BROADBAND	144,641.80	(13,980.70)	158,622.50	0.00	0.00	0.00	144,641.80
PROPERTIES	1,051,188.62	(418,952.71)	991,529.34	0.00	174,251.82	316,420.20	1,063,248.65
PROPERTY ASSESSMENT	1,351,247.50	0.00	1,333,885.32	0.00	0.00	0.00	1,333,885.32
TOTAL	8,425,466.70	(1,564,225.88)	9,774,610.75	0.00	174,251.82	491,054.47	8,875,691.16
PROTECTION TO PERSONS & PROPERTY							
PROVINCIAL OFFENCES	(704,014.86)	(1,760,994.34)	1,071,144.99	0.00	0.00	0.00	(689,849.35)
FIRE EMERGENCY	1,062,319.04	(199,638.60)	895,141.78	0.00	271,853.74	108,799.05	1,076,155.97
EMERGENCY MANAGEMENT	58,154.48	0.00	42,722.00	0.00	0.00	0.00	42,722.00
911	40,222.72	(14,320.09)	54,556.81	0.00	0.00	0.00	40,236.72
WEED INSPECTION	29,020.00	0.00	39,704.00	0.00	0.00	0.00	39,704.00
TOTAL	485,701.38	(1,974,953.03)	2,103,269.58	0.00	271,853.74	108,799.05	508,969.34
TRANSPORTATION SERVICES	18,529,712.58	(1,066,849.83)	14,599,302.64	92,946.00	0.00	5,462,887.13	19,088,285.94
WASTE MANAGEMENT	291,407.41	(147,315.20)	384,530.00	0.00	0.00	5,941.23	243,156.03
HEALTH SERVICES							
HEALTH UNIT	1,434,309.54	0.00	1,473,427.99	0.00	0.00	0.00	1,473,427.99
PARAMEDIC SERVICE	6,686,809.03	(13,351,196.15)	20,752,458.25	70,000.00	0.00	631,466.44	8,102,728.54
TOTAL	8,121,118.57	(13,351,196.15)	22,225,886.24	70,000.00	0.00	631,466.44	9,576,156.53

UNITED COUNTIES OF LEEDS & GRENVILLE
2023 CONSOLIDATED BUDGET
SCHEDULE "A" TO BY-LAW NO. 23-17

	2022 NET BUDGET	2023 REVENUE BUDGET	2023 OPERATING BUDGET	2023 TRANSFER CAPITAL BUDGET	2023 CONTRIBUTION TO RESERVES	2023 CONTRIBUTION TO AMORTIZATION	2023 NET BUDGET
HOMES FOR THE AGED							
MAPLE VIEW LODGE	3,085,692.54	(5,545,102.41)	8,680,472.22	0.00	0.00	82,926.42	3,218,296.23
MAPLE VIEW LODGE REDEVELOPMENT	490,058.46	(1,575,181.00)	1,575,181.00	0.00	0.00	1,290,746.61	1,290,746.61
ST. LAWRENCE LODGE	774,377.69	0.00	777,234.91	0.00	0.00	0.00	777,234.91
ST. LAWRENCE LODGE REDEVELOPMENT	480,651.52	(241,750.00)	721,933.00	0.00	0.00	0.00	480,183.00
TOTAL	4,830,780.21	(7,362,033.41)	11,754,821.13	0.00	0.00	1,373,673.03	5,766,460.75
COMMUNITY & SOCIAL SERVICES							
ONTARIO WORKS	1,261,097.23	(21,521,826.95)	22,835,631.35	0.00	0.00	0.00	1,313,804.40
CHILDREN'S SERVICES	388,418.57	(13,627,013.61)	14,011,975.36	0.00	0.00	3,083.26	388,045.01
COMMUNITY HOUSING	4,401,400.60	(9,027,012.86)	12,600,631.81	0.00	0.00	760,320.56	4,333,939.51
TOTAL	6,050,916.40	(44,175,853.42)	49,448,238.52	0.00	0.00	763,403.82	6,035,788.92
CHARLESTON LAKE PARK	23,807.73	0.00	22,620.30	0.00	0.00	2,642.25	25,262.55
PLANNING & DEVELOPMENT							
PLANNING	234,823.00	(195,000.00)	445,969.00	0.00	0.00	0.00	250,969.00
GIS	412,271.64	(15,000.00)	436,744.00	0.00	0.00	1,227.64	422,971.64
CONSENT REVIEW COMMITTEE	25,362.00	(120,000.00)	135,640.00	0.00	12,750.00	0.00	28,390.00
ECONOMIC DEVELOPMENT	764,950.00	(364,471.00)	1,162,171.00	0.00	0.00	0.00	797,700.00
FOREST MANAGEMENT	428,821.49	(8,225.00)	430,250.08	0.00	11,604.94	23,043.53	456,673.55
TOTAL	1,866,228.13	(702,696.00)	2,610,774.08	0.00	24,354.94	24,271.17	1,956,704.19
TRANSFER TO RESERVE	0.00	0.00	0.00	0.00	440,000.00	0.00	440,000.00
DEDICATED HOSPITAL LEVY	406,594.01	0.00	0.00	0.00	421,120.46	0.00	421,120.46
DEDICATED INFRASTRUCTURE LEVY	813,188.02	0.00	0.00	0.00	1,473,921.61	0.00	1,473,921.61
TOTAL	1,219,782.03	0.00	0.00	0.00	2,335,042.07	0.00	2,335,042.07
TOTAL REVENUES/EXPENDITURES	49,844,921.14	(70,345,122.92)	112,924,053.24	162,946.00	2,805,502.57	8,864,138.59	54,411,517.48

UNITED COUNTIES OF LEEDS & GRENVILLE
2023 CONSOLIDATED BUDGET
SCHEDULE "A" TO BY-LAW NO. 23-17

	2022 NET BUDGET	2023 REVENUE BUDGET	2023 OPERATING BUDGET	2023 TRANSFER CAPITAL BUDGET	2023 CONTRIBUTION TO RESERVES	2023 CONTRIBUTION TO AMORTIZATION	2023 NET BUDGET
OTHER REVENUES & TRANSFERS							
INTEREST REVENUE	(559,414.98)	(1,010,833.99)	0.00	0.00	0.00	0.00	(1,010,833.99)
INTERNAL CHARGEBACK RECOVERIES	(5,053,678.00)	(5,530,061.00)	0.00	0.00	0.00	0.00	(5,530,061.00)
TRANSFER FROM RESERVE	(200,000.00)	(200,000.00)	0.00	0.00	0.00	0.00	(200,000.00)
TOTAL OTHER REVENUE	(5,813,092.98)	(6,740,894.99)	0.00	0.00	0.00	0.00	(6,740,894.99)
COUNTY LEVY							
LEVY	(42,112,046.13)	(45,286,140.65)	0.00	0.00	0.00	0.00	(45,286,140.65)
DEDICATED HOSPITAL LEVY	(406,594.01)	(421,120.46)	0.00	0.00	0.00	0.00	(421,120.46)
DEDICATED INFRASTRUCTURE LEVY	(813,188.02)	(1,263,361.38)	0.00	0.00	0.00	0.00	(1,263,361.38)
TOTAL COUNTY LEVY	(43,331,828.16)	(46,970,622.49)	0.00	0.00	0.00	0.00	(46,970,622.49)
GRANT-IN-LIEU	(500,000.00)	(500,000.00)	0.00	0.00	0.00	0.00	(500,000.00)
SUPPLEMENTARIES/WRITE OFFS	(200,000.00)	(200,000.00)	0.00	0.00	0.00	0.00	(200,000.00)
TOTALS/VARIANCE	0.00	(124,756,640.40)	112,924,053.24	162,946.00	2,805,502.57	8,864,138.59	0.00

UNITED COUNTIES OF LEEDS & GRENVILLE

2023 CAPITAL BUDGET SUMMARY

SCHEDULE "B" TO BY-LAW NO. 23-17

DEPARTMENT	ESTIMATE COST	FEDERAL GAS TAX REVENUE	PROVINCIAL SUBSIDY	TRANSFER FROM CARRY FORWARD RESERVE	TRANSFER FROM RESERVE	DEBT FINANCING	NET IMPACT ON LEVY
CORPORATE SERVICES							
IT	35,000	0	0	0	(35,000)	0	0
Total CORPORATE SERVICES	35,000	0	0	0	(35,000)	0	0
COUNTY PROPERTIES							
32 WALL ST	94,344	0	(20,101)	(74,243)	0	0	0
375 WILLIAM ST	71,704	0	(29,753)	(31,201)	(10,750)	0	0
ELGIN STATION	100,000	0	0	0	(100,000)	0	0
Total COUNTY PROPERTIES	266,048	0	(49,854)	(105,444)	(110,750)	0	0
ROADS DEPARTMENT							
ROADS	21,481,526	(3,905,236)	(2,640,048)	(1,777,803)	(3,458,439)	(9,700,000)	0
BRIDGES	12,118,263	0	(3,000,000)	(1,387,323)	(730,940)	(7,000,000)	0
BUILDINGS	623,906	0	0	(365,906)	(258,000)	0	0
EQUIPMENT	2,023,558	0	0	(552,855)	(1,377,757)	0	92,946
Total ROADS DEPARTMENT	36,247,253	(3,905,236)	(5,640,048)	(4,083,887)	(5,825,136)	(16,700,000)	92,946
CHARLESTON LAKE							
BETTERMENTS	22,687	0	0	(22,687)	0	0	0
Total CHARLESTON LAKE	22,687	0	0	(22,687)	0	0	0
PARAMEDIC SERVICE							
PARAMEDIC SERVICE VEHICLES	950,000	0	0	0	(950,000)	0	0
MEDICAL EQUIPMENT	182,000	0	0	0	(112,000)	0	70,000
BUILDING	50,202	0	0	(50,202)	0	0	0
Total PARAMEDIC SERVICE	1,182,202	0	0	(50,202)	(1,062,000)	0	70,000
MAPLE VIEW LODGE							
BUILDING	26,800,000	0	0	0	0	(26,800,000)	0
BETTERMENTS	240,000	0	0	(167,000)	(73,000)	0	0
Total MAPLE VIEW LODGE	27,040,000	0	0	(167,000)	(73,000)	(26,800,000)	0
SOCIAL HOUSING							
BETTERMENTS	2,014,047	0	(1,111,047)	0	(903,000)	0	0
Total SOCIAL HOUSING	2,014,047	0	(1,111,047)	0	(903,000)	0	0
Total Capital Projects	66,807,237	(3,905,236)	(6,800,949)	(4,429,220)	(8,008,886)	(43,500,000)	162,946

THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 23-17
2023 COUNTY GENERAL TAX RATES AND LEVY

<u>EDWARDSBURGH/CARDINAL</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	692,330,575	0.00404295	\$2,799,058
Residential Taxable: Full, Shared PIL	RH	30,000	0.00404295	\$121
Residential Taxable: Farmland 1	R1		0.00161718	\$0
Multi-Residential Taxable: Full	MT	7,650,200	0.00404295	\$30,929
New Multi-Residential Taxable: Full	NT		0.00404295	\$0
Commercial Taxable: Full, General	CT	86,821,000	0.00544343	\$472,604
Commercial Taxable : Full, Shared PIL	CH	23,000	0.00544343	\$125
Commercial Taxable: Full, General	CM	502,700	0.00544343	\$2,736
Commercial Taxable: Excess Land	CU	2,561,000	0.00381040	\$9,758
Commercial Taxable: Vacant Land	CX	254,700	0.00381040	\$971
Commercial Taxable: Excess Land Shared PIL	CK	62,000	0.00381040	\$236
Commercial Taxable: Farmland 1	C1		0.00161718	\$0
Commercial Taxable: Small-Scale On-Farm Business	C7		0.00136086	\$0
Commercial New Construction Taxable: Full	XT		0.00544343	\$0
Commercial New Construction Taxable: Excess Land	XU		0.00381040	\$0
Shopping Centre Taxable: Full	ST		0.00544343	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU		0.00381040	\$0
New Shopping Centre Taxable: Full	ZT		0.00544343	\$0
Commercial Office Taxable: Full	DT		0.00544343	\$0
Commercial Office : Vacant Land	DU		0.00381040	\$0
Landfill Taxable: Full	HT		0.00544343	\$0
Industrial Taxable: Full	IT	18,483,600	0.00732341	\$135,363
Industrial Taxable: Full, Shared PIL	IH	65,500	0.00732341	\$480
Industrial Taxable: Excess Land	IU	984,700	0.00476022	\$4,687
Industrial Taxable: Vacant Land	IX	1,032,100	0.00476022	\$4,913
Industrial Taxable: Excess Land Shared PIL	IK		0.00476022	\$0
Industrial Taxable: Small-Scale On-Farm Business	I7		0.00183105	\$0
New Construction Industrial Taxable: Full	JT		0.00732341	\$0
New Construction Industrial Taxable: Excess Land	JU		0.00476022	\$0
Large Industrial Taxable: Full	LT	3,864,100	0.01133442	\$43,797
Large Industrial Taxable: Excess Land	LU		0.00736738	\$0
Pipeline Taxable: Full	PT	17,344,000	0.00669149	\$116,057
Farm Taxable: Full	FT	90,508,700	0.00101074	\$91,481
Managed Forest Taxable: Full	TT	2,098,000	0.00101074	\$2,121
TOTALS		924,615,875		\$3,715,438

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 23-17
2023 COUNTY GENERAL TAX RATES AND LEVY**

<u>AUGUSTA</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	739,310,400	0.00404295	\$2,988,995
Residential Taxable: Full, Shared PIL	RH	138,500	0.00404295	\$560
Residential Taxable: Farmland 1	R1		0.00161718	\$0
Multi-Residential Taxable: Full	MT	1,972,000	0.00404295	\$7,973
New Multi-Residential Taxable: Full	NT	1,057,000	0.00404295	\$4,273
Commercial Taxable: Full, General	CT	26,956,300	0.00544343	\$146,735
Commercial Taxable : Full, Shared PIL	CH		0.00544343	\$0
Commercial Taxable: Full, General	CM		0.00544343	\$0
Commercial Taxable: Excess Land	CU	274,800	0.00381040	\$1,047
Commercial Taxable: Vacant Land	CX	304,000	0.00381040	\$1,158
Commercial Taxable: Excess Land Shared PIL	CK		0.00381040	\$0
Commercial Taxable: Farmland 1	C1		0.00161718	\$0
Commercial Taxable: Small-Scale On-Farm Business	C7		0.00136086	\$0
Commercial New Construction Taxable: Full	XT		0.00544343	\$0
Commercial New Construction Taxable: Excess Land	XU		0.00381040	\$0
Shopping Centre Taxable: Full	ST		0.00544343	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU		0.00381040	\$0
New Shopping Centre Taxable: Full	ZT		0.00544343	\$0
Commercial Office Taxable: Full	DT		0.00544343	\$0
Commercial Office : Vacant Land	DU		0.00381040	\$0
Landfill Taxable: Full	HT		0.00544343	\$0
Industrial Taxable: Full	IT	4,857,200	0.00732341	\$35,571
Industrial Taxable: Full, Shared PIL	IH	29,300	0.00732341	\$215
Industrial Taxable: Excess Land	IU	611,000	0.00476022	\$2,908
Industrial Taxable: Vacant Land	IX	1,408,500	0.00476022	\$6,705
Industrial Taxable: Excess Land Shared PIL	IK	26,300	0.00476022	\$125
Industrial Taxable: Small-Scale On-Farm Business	I7		0.00183105	\$0
New Construction Industrial Taxable: Full	JT		0.00732341	\$0
New Construction Industrial Taxable: Excess Land	JU		0.00476022	\$0
Large Industrial Taxable: Full	LT	5,727,700	0.01133442	\$64,920
Large Industrial Taxable: Excess Land	LU	831,400	0.00736738	\$6,125
Pipeline Taxable: Full	PT	16,817,000	0.00669149	\$112,531
Farm Taxable: Full	FT	48,217,600	0.00101074	\$48,735
Managed Forest Taxable: Full	TT	577,600	0.00101074	\$584
TOTALS		849,116,600		\$3,429,161

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 23-17
2023 COUNTY GENERAL TAX RATES AND LEVY**

<u>MERRICKVILLE-WOLFORD</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	361,071,645	0.00404295	\$1,459,795
Residential Taxable: Full, Shared PIL	RH		0.00404295	\$0
Residential Taxable: Farmland 1	R1		0.00161718	\$0
Multi-Residential Taxable: Full	MT	2,372,000	0.00404295	\$9,590
New Multi-Residential Taxable: Full	NT		0.00404295	\$0
Commercial Taxable: Full, General	CT	22,103,200	0.00544343	\$120,317
Commercial Taxable : Full, Shared PIL	CH		0.00544343	\$0
Commercial Taxable: Full, General	CM		0.00544343	\$0
Commercial Taxable: Excess Land	CU	59,700	0.00381040	\$227
Commercial Taxable: Vacant Land	CX	525,000	0.00381040	\$2,000
Commercial Taxable: Excess Land Shared PIL	CK		0.00381040	\$0
Commercial Taxable: Farmland 1	C1		0.00161718	\$0
Commercial Taxable: Small-Scale On-Farm Business	C7		0.00136086	\$0
Commercial New Construction Taxable: Full	XT		0.00544343	\$0
Commercial New Construction Taxable: Excess Land	XU		0.00381040	\$0
Shopping Centre Taxable: Full	ST		0.00544343	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU		0.00381040	\$0
New Shopping Centre Taxable: Full	ZT		0.00544343	\$0
Commercial Office Taxable: Full	DT		0.00544343	\$0
Commercial Office : Vacant Land	DU		0.00381040	\$0
Landfill Taxable: Full	HT		0.00544343	\$0
Industrial Taxable: Full	IT	769,100	0.00732341	\$5,632
Industrial Taxable: Full, Shared PIL	IH	46,500	0.00732341	\$341
Industrial Taxable: Excess Land	IU		0.00476022	\$0
Industrial Taxable: Vacant Land	IX	31,500	0.00476022	\$150
Industrial Taxable: Excess Land Shared PIL	IK		0.00476022	\$0
Industrial Taxable: Small-Scale On-Farm Business	I7		0.00183105	\$0
New Construction Industrial Taxable: Full	JT		0.00732341	\$0
New Construction Industrial Taxable: Excess Land	JU		0.00476022	\$0
Large Industrial Taxable: Full	LT		0.01133442	\$0
Large Industrial Taxable: Excess Land	LU		0.00736738	\$0
Pipeline Taxable: Full	PT	897,000	0.00669149	\$6,002
Farm Taxable: Full	FT	31,236,255	0.00101074	\$31,572
Managed Forest Taxable: Full	TT	1,178,800	0.00101074	\$1,191
TOTALS		420,290,700		\$1,636,818

THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 23-17
2023 COUNTY GENERAL TAX RATES AND LEVY

<u>NORTH GRENVILLE</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	2,499,248,095	0.00404295	\$10,104,335
Residential Taxable: Full, Shared PIL	RH	154,300	0.00404295	\$624
Residential Taxable: Farmland 1	R1		0.00161718	\$0
Multi-Residential Taxable: Full	MT	9,506,600	0.00404295	\$38,435
New Multi-Residential Taxable: Full	NT	2,590,000	0.00404295	\$10,471
Commercial Taxable: Full, General	CT	156,712,360	0.00544343	\$853,053
Commercial Taxable : Full, Shared PIL	CH		0.00544343	\$0
Commercial Taxable: Full, General	CM		0.00544343	\$0
Commercial Taxable: Excess Land	CU	3,363,489	0.00381040	\$12,816
Commercial Taxable: Vacant Land	CX	12,390,700	0.00381040	\$47,214
Commercial Taxable: Excess Land Shared PIL	CK		0.00381040	\$0
Commercial Taxable: Farmland 1	C1		0.00161718	\$0
Commercial Taxable: Small-Scale On-Farm Business	C7		0.00136086	\$0
Commercial New Construction Taxable: Full	XT		0.00544343	\$0
Commercial New Construction Taxable: Excess Land	XU		0.00381040	\$0
Shopping Centre Taxable: Full	ST	10,650,419	0.00544343	\$57,975
Shopping Centre Taxable: Excess Land (Vacant)	SU	66,200	0.00381040	\$252
New Shopping Centre Taxable: Full	ZT		0.00544343	\$0
Commercial Office Taxable: Full	DT	97,800	0.00544343	\$532
Commercial Office : Vacant Land	DU		0.00381040	\$0
Landfill Taxable: Full	HT		0.00544343	\$0
Industrial Taxable: Full	IT	2,941,900	0.00732341	\$21,545
Industrial Taxable: Full, Shared PIL	IH	145,700	0.00732341	\$1,067
Industrial Taxable: Excess Land	IU	71,700	0.00476022	\$341
Industrial Taxable: Vacant Land	IX	1,126,500	0.00476022	\$5,362
Industrial Taxable: Excess Land Shared PIL	IK		0.00476022	\$0
Industrial Taxable: Small-Scale On-Farm Business	I7		0.00183105	\$0
New Construction Industrial Taxable: Full	JT		0.00732341	\$0
New Construction Industrial Taxable: Excess Land	JU		0.00476022	\$0
Large Industrial Taxable: Full	LT		0.01133442	\$0
Large Industrial Taxable: Excess Land	LU		0.00736738	\$0
Pipeline Taxable: Full	PT	7,318,000	0.00669149	\$48,968
Farm Taxable: Full	FT	101,136,500	0.00101074	\$102,223
Managed Forest Taxable: Full	TT	3,545,100	0.00101074	\$3,583
TOTALS		2,811,065,363		\$11,308,796

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 23-17
2023 COUNTY GENERAL TAX RATES AND LEVY**

<u>ELIZABETHTOWN - KITLEY</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	1,013,175,222	0.00404295	\$4,096,217
Residential Taxable: Full, Shared PIL	RH	25,000	0.00404295	\$101
Residential Taxable: Farmland 1	R1		0.00161718	\$0
Multi-Residential Taxable: Full	MT	2,244,000	0.00404295	\$9,072
New Multi-Residential Taxable: Full	NT		0.00404295	\$0
Commercial Taxable: Full, General	CT	47,473,900	0.00544343	\$258,421
Commercial Taxable : Full, Shared PIL	CH		0.00544343	\$0
Commercial Taxable: Full, General	CM		0.00544343	\$0
Commercial Taxable: Excess Land	CU	1,424,900	0.00381040	\$5,429
Commercial Taxable: Vacant Land	CX	687,500	0.00381040	\$2,620
Commercial Taxable: Excess Land Shared PIL	CK		0.00381040	\$0
Commercial Taxable: Farmland 1	C1		0.00161718	\$0
Commercial Taxable: Small-Scale On-Farm Business	C7	6,400	0.00136086	\$9
Commercial New Construction Taxable: Full	XT		0.00544343	\$0
Commercial New Construction Taxable: Excess Land	XU		0.00381040	\$0
Shopping Centre Taxable: Full	ST		0.00544343	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU		0.00381040	\$0
New Shopping Centre Taxable: Full	ZT		0.00544343	\$0
Commercial Office Taxable: Full	DT		0.00544343	\$0
Commercial Office : Vacant Land	DU		0.00381040	\$0
Landfill Taxable: Full	HT		0.00544343	\$0
Industrial Taxable: Full	IT	12,628,120	0.00732341	\$92,481
Industrial Taxable: Full, Shared PIL	IH	81,700	0.00732341	\$598
Industrial Taxable: Excess Land	IU	1,338,400	0.00476022	\$6,371
Industrial Taxable: Vacant Land	IX	515,000	0.00476022	\$2,452
Industrial Taxable: Excess Land Shared PIL	IK	22,600	0.00476022	\$108
Industrial Taxable: Small-Scale On-Farm Business	I7		0.00183105	\$0
New Construction Industrial Taxable: Full	JT		0.00732341	\$0
New Construction Industrial Taxable: Excess Land	JU		0.00476022	\$0
Large Industrial Taxable: Full	LT		0.01133442	\$0
Large Industrial Taxable: Excess Land	LU		0.00736738	\$0
Pipeline Taxable: Full	PT	15,254,000	0.00669149	\$102,072
Farm Taxable: Full	FT	86,031,314	0.00101074	\$86,955
Managed Forest Taxable: Full	TT	1,530,300	0.00101074	\$1,547
TOTALS		1,182,438,356		\$4,664,452

THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 23-17
2023 COUNTY GENERAL TAX RATES AND LEVY

<u>FRONT OF YONGE</u>		<u>ASSESSMENT</u>	<u>TAX RATE</u>	<u>LEVY</u> (Assmnt*Rate)
Residential Taxable: Full	RT	314,198,500	0.00404295	\$1,270,289
Residential Taxable: Full, Shared PIL	RH		0.00404295	\$0
Residential Taxable: Farmland 1	R1	99,500	0.00161718	\$161
Multi-Residential Taxable: Full	MT	997,000	0.00404295	\$4,031
New Multi-Residential Taxable: Full	NT		0.00404295	\$0
Commercial Taxable: Full, General	CT	4,097,100	0.00544343	\$22,302
Commercial Taxable : Full, Shared PIL	CH		0.00544343	\$0
Commercial Taxable: Full, General	CM		0.00544343	\$0
Commercial Taxable: Excess Land	CU	6,300	0.00381040	\$24
Commercial Taxable: Vacant Land	CX	135,500	0.00381040	\$516
Commercial Taxable: Excess Land Shared PIL	CK		0.00381040	\$0
Commercial Taxable: Farmland 1	C1		0.00161718	\$0
Commercial Taxable: Small-Scale On-Farm Business	C7		0.00136086	\$0
Commercial New Construction Taxable: Full	XT		0.00544343	\$0
Commercial New Construction Taxable: Excess Land	XU		0.00381040	\$0
Shopping Centre Taxable: Full	ST		0.00544343	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU		0.00381040	\$0
New Shopping Centre Taxable: Full	ZT		0.00544343	\$0
Commercial Office Taxable: Full	DT		0.00544343	\$0
Commercial Office : Vacant Land	DU		0.00381040	\$0
Landfill Taxable: Full	HT		0.00544343	\$0
Industrial Taxable: Full	IT	854,900	0.00732341	\$6,261
Industrial Taxable: Full, Shared PIL	IH	39,100	0.00732341	\$286
Industrial Taxable: Excess Land	IU		0.00476022	\$0
Industrial Taxable: Vacant Land	IX		0.00476022	\$0
Industrial Taxable: Excess Land Shared PIL	IK	18,100	0.00476022	\$86
Industrial Taxable: Small-Scale On-Farm Business	I7		0.00183105	\$0
New Construction Industrial Taxable: Full	JT		0.00732341	\$0
New Construction Industrial Taxable: Excess Land	JU		0.00476022	\$0
Large Industrial Taxable: Full	LT		0.01133442	\$0
Large Industrial Taxable: Excess Land	LU		0.00736738	\$0
Pipeline Taxable: Full	PT	10,295,000	0.00669149	\$68,889
Farm Taxable: Full	FT	12,633,600	0.00101074	\$12,769
Managed Forest Taxable: Full	TT	409,800	0.00101074	\$414
TOTALS		343,784,400		\$1,386,029

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 23-17
2023 COUNTY GENERAL TAX RATES AND LEVY**

<u>LEEDS & THE THOUSAND ISLANDS</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	2,052,948,307	0.00404295	\$8,299,967
Residential Taxable: Full, Shared PIL	RH	85,500	0.00404295	\$346
Residential Taxable: Farmland 1	R1	14,300	0.00161718	\$23
Multi-Residential Taxable: Full	MT	1,733,000	0.00404295	\$7,006
New Multi-Residential Taxable: Full	NT		0.00404295	\$0
Commercial Taxable: Full, General	CT	112,647,900	0.00544343	\$613,191
Commercial Taxable : Full, Shared PIL	CH		0.00544343	\$0
Commercial Taxable: Full, General	CM	1,432,000	0.00544343	\$7,795
Commercial Taxable: Excess Land	CU	1,037,100	0.00381040	\$3,952
Commercial Taxable: Vacant Land	CX	667,100	0.00381040	\$2,542
Commercial Taxable: Excess Land Shared PIL	CK		0.00381040	\$0
Commercial Taxable: Farmland 1	C1	83,000	0.00161718	\$134
Commercial Taxable: Small-Scale On-Farm Business	C7		0.00136086	\$0
Commercial New Construction Taxable: Full	XT		0.00544343	\$0
Commercial New Construction Taxable: Excess Land	XU		0.00381040	\$0
Shopping Centre Taxable: Full	ST		0.00544343	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU		0.00381040	\$0
New Shopping Centre Taxable: Full	ZT		0.00544343	\$0
Commercial Office Taxable: Full	DT		0.00544343	\$0
Commercial Office : Vacant Land	DU		0.00381040	\$0
Landfill Taxable: Full	HT		0.00544343	\$0
Industrial Taxable: Full	IT	4,614,100	0.00732341	\$33,791
Industrial Taxable: Full, Shared PIL	IH	13,100	0.00732341	\$96
Industrial Taxable: Excess Land	IU	109,200	0.00476022	\$520
Industrial Taxable: Vacant Land	IX	98,000	0.00476022	\$467
Industrial Taxable: Excess Land Shared PIL	IK		0.00476022	\$0
Industrial Taxable: Small-Scale On-Farm Business	I7		0.00183105	\$0
New Construction Industrial Taxable: Full	JT		0.00732341	\$0
New Construction Industrial Taxable: Excess Land	JU		0.00476022	\$0
Large Industrial Taxable: Full	LT		0.01133442	\$0
Large Industrial Taxable: Excess Land	LU		0.00736738	\$0
Pipeline Taxable: Full	PT	29,241,000	0.00669149	\$195,666
Farm Taxable: Full	FT	110,269,202	0.00101074	\$111,453
Managed Forest Taxable: Full	TT	5,302,400	0.00101074	\$5,359
TOTALS		2,320,295,209		\$9,282,308

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 23-17
2023 COUNTY GENERAL TAX RATES AND LEVY**

<u>ATHENS</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	308,581,759	0.00404295	\$1,247,581
Residential Taxable: Full, Shared PIL	RH		0.00404295	\$0
Residential Taxable: Farmland 1	R1		0.00161718	\$0
Multi-Residential Taxable: Full	MT	1,049,000	0.00404295	\$4,241
New Multi-Residential Taxable: Full	NT		0.00404295	\$0
Commercial Taxable: Full, General	CT	8,262,665	0.00544343	\$44,977
Commercial Taxable : Full, Shared PIL	CH		0.00544343	\$0
Commercial Taxable: Full, General	CM		0.00544343	\$0
Commercial Taxable: Excess Land	CU	60,476	0.00381040	\$230
Commercial Taxable: Vacant Land	CX	45,500	0.00381040	\$173
Commercial Taxable: Excess Land Shared PIL	CK		0.00381040	\$0
Commercial Taxable: Farmland 1	C1		0.00161718	\$0
Commercial Taxable: Small-Scale On-Farm Business	C7		0.00136086	\$0
Commercial New Construction Taxable: Full	XT		0.00544343	\$0
Commercial New Construction Taxable: Excess Land	XU		0.00381040	\$0
Shopping Centre Taxable: Full	ST		0.00544343	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU		0.00381040	\$0
New Shopping Centre Taxable: Full	ZT		0.00544343	\$0
Commercial Office Taxable: Full	DT		0.00544343	\$0
Commercial Office : Vacant Land	DU		0.00381040	\$0
Landfill Taxable: Full	HT		0.00544343	\$0
Industrial Taxable: Full	IT	548,200	0.00732341	\$4,015
Industrial Taxable: Full, Shared PIL	IH	12,700	0.00732341	\$93
Industrial Taxable: Excess Land	IU	27,000	0.00476022	\$129
Industrial Taxable: Vacant Land	IX		0.00476022	\$0
Industrial Taxable: Excess Land Shared PIL	IK		0.00476022	\$0
Industrial Taxable: Small-Scale On-Farm Business	I7		0.00183105	\$0
New Construction Industrial Taxable: Full	JT		0.00732341	\$0
New Construction Industrial Taxable: Excess Land	JU		0.00476022	\$0
Large Industrial Taxable: Full	LT		0.01133442	\$0
Large Industrial Taxable: Excess Land	LU		0.00736738	\$0
Pipeline Taxable: Full	PT	609,000	0.00669149	\$4,075
Farm Taxable: Full	FT	17,427,100	0.00101074	\$17,614
Managed Forest Taxable: Full	TT	738,700	0.00101074	\$747
TOTALS		337,362,100		\$1,323,875

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 23-17
2023 COUNTY GENERAL TAX RATES AND LEVY**

<u>RIDEAU LAKES</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	2,315,579,348	0.00404295	\$9,361,772
Residential Taxable: Full, Shared PIL	RH	21,800	0.00404295	\$88
Residential Taxable: Farmland 1	R1		0.00161718	\$0
Multi-Residential Taxable: Full	MT	5,950,000	0.00404295	\$24,056
New Multi-Residential Taxable: Full	NT		0.00404295	\$0
Commercial Taxable: Full, General	CT	40,681,086	0.00544343	\$221,445
Commercial Taxable : Full, Shared PIL	CH	799,900	0.00544343	\$4,354
Commercial Taxable: Full, General	CM		0.00544343	\$0
Commercial Taxable: Excess Land	CU	137,900	0.00381040	\$525
Commercial Taxable: Vacant Land	CX	381,900	0.00381040	\$1,455
Commercial Taxable: Excess Land Shared PIL	CK	54,100	0.00381040	\$206
Commercial Taxable: Farmland 1	C1		0.00161718	\$0
Commercial Taxable: Small-Scale On-Farm Business	C7		0.00136086	\$0
Commercial New Construction Taxable: Full	XT		0.00544343	\$0
Commercial New Construction Taxable: Excess Land	XU		0.00381040	\$0
Shopping Centre Taxable: Full	ST		0.00544343	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU		0.00381040	\$0
New Shopping Centre Taxable: Full	ZT		0.00544343	\$0
Commercial Office Taxable: Full	DT		0.00544343	\$0
Commercial Office : Vacant Land	DU		0.00381040	\$0
Landfill Taxable: Full	HT		0.00544343	\$0
Industrial Taxable: Full	IT	5,406,471	0.00732341	\$39,594
Industrial Taxable: Full, Shared PIL	IH	346,900	0.00732341	\$2,540
Industrial Taxable: Excess Land	IU	1,181,300	0.00476022	\$5,623
Industrial Taxable: Vacant Land	IX	84,000	0.00476022	\$400
Industrial Taxable: Excess Land Shared PIL	IK	101,600	0.00476022	\$484
Industrial Taxable: Small-Scale On-Farm Business	I7	16,800	0.00183105	\$31
New Construction Industrial Taxable: Full	JT		0.00732341	\$0
New Construction Industrial Taxable: Excess Land	JU		0.00476022	\$0
Large Industrial Taxable: Full	LT		0.01133442	\$0
Large Industrial Taxable: Excess Land	LU		0.00736738	\$0
Pipeline Taxable: Full	PT	903,000	0.00669149	\$6,042
Farm Taxable: Full	FT	96,355,712	0.00101074	\$97,391
Managed Forest Taxable: Full	TT	6,811,600	0.00101074	\$6,885
TOTALS		2,474,813,417		\$9,772,890

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 23-17
2023 COUNTY GENERAL TAX RATES AND LEVY**

<u>WESTPORT</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	87,701,824	0.00404295	\$354,574
Residential Taxable: Full, Shared PIL	RH		0.00404295	\$0
Residential Taxable: Farmland 1	R1		0.00161718	\$0
Multi-Residential Taxable: Full	MT	1,627,000	0.00404295	\$6,578
New Multi-Residential Taxable: Full	NT		0.00404295	\$0
Commercial Taxable: Full, General	CT	15,902,976	0.00544343	\$86,567
Commercial Taxable : Full, Shared PIL	CH		0.00544343	\$0
Commercial Taxable: Full, General	CM		0.00544343	\$0
Commercial Taxable: Excess Land	CU	129,500	0.00381040	\$493
Commercial Taxable: Vacant Land	CX	582,000	0.00381040	\$2,218
Commercial Taxable: Excess Land Shared PIL	CK		0.00381040	\$0
Commercial Taxable: Farmland 1	C1		0.00161718	\$0
Commercial Taxable: Small-Scale On-Farm Business	C7		0.00136086	\$0
Commercial New Construction Taxable: Full	XT		0.00544343	\$0
Commercial New Construction Taxable: Excess Land	XU		0.00381040	\$0
Shopping Centre Taxable: Full	ST		0.00544343	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU		0.00381040	\$0
New Shopping Centre Taxable: Full	ZT		0.00544343	\$0
Commercial Office Taxable: Full	DT		0.00544343	\$0
Commercial Office : Vacant Land	DU		0.00381040	\$0
Landfill Taxable: Full	HT		0.00544343	\$0
Industrial Taxable: Full	IT		0.00732341	\$0
Industrial Taxable: Full, Shared PIL	IH		0.00732341	\$0
Industrial Taxable: Excess Land	IU		0.00476022	\$0
Industrial Taxable: Vacant Land	IX		0.00476022	\$0
Industrial Taxable: Excess Land Shared PIL	IK		0.00476022	\$0
Industrial Taxable: Small-Scale On-Farm Business	I7		0.00183105	\$0
New Construction Industrial Taxable: Full	JT		0.00732341	\$0
New Construction Industrial Taxable: Excess Land	JU		0.00476022	\$0
Large Industrial Taxable: Full	LT		0.01133442	\$0
Large Industrial Taxable: Excess Land	LU		0.00736738	\$0
Pipeline Taxable: Full	PT		0.00669149	\$0
Farm Taxable: Full	FT	368,400	0.00101074	\$372
Managed Forest Taxable: Full	TT		0.00101074	\$0
TOTALS		106,311,700		\$450,802