



**The Corporation of the City of Cornwall**  
**Regular Meeting of Council**  
**By-law 2025-121**

Department: Financial Services  
 Division: Tax and Collection  
 By-law Number: 2025-121  
 Report Number: 2025-63-Financial Services  
 Meeting Date: December 8, 2025  
 Subject: By-law 2025-121 to give City Finance staff the authority to enact the 2026 interim property tax levy

WHEREAS, Section 317 (1) provides for the municipality, before the adoption of the estimates for the year under Section 290 of the *Municipal Act, 2001*, to pass an interim levy on the assessment of property ratable for local municipal purposes; and

WHEREAS, Sections 342 (1) and 345 (1) provides for payment of taxes by instalments and penalties for non-payment of taxes to the 31st day of December of the year in which the taxes are levied; now therefore be it

RESOLVED, That the Council of The Corporation of the City of Cornwall enacts as follows:

1. Interim taxes shall be levied upon the last revised 2025 assessment roll using the 2025 tax rate at a rate of 50% of taxes. The 2025 tax rates for the respective classes are as follows:

Residential	0.01910176	Commercial	0.04290151
Multi - Residential	0.03182684	Commercial Vacant	0.03267106
New Multi - Residential	0.01910176	Landfill	0.04336477
Managed Forest	0.00477544	Industrial	0.05501372
Farmlands	0.00477544	Industrial Vacant	0.03883892

Pipelines 0.03553894

Utility Transmissions \$990.89 / AC      Railway Right-of-Way \$237.38 / AC

2. That the 2026 interim levy as determined in number 1 above shall not exceed the prescribed percentage or 50 percent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes; where taxes were levied on the property for the taxation year 2025. In such cases, the 2026 interim levy shall be equal to 50 percent of the total amount of taxes for municipal and school purposes were levied on a property for only part of the year 2025, because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year,
3. That the 2026 interim levy shall be paid into the office of the Treasurer in two instalments not later than the 31st day of March and the 30th day of April 2026,
4. That upon default of payment of any instalment under paragraph 3, the subsequent instalment or instalments shall forthwith become payable,
5. That in accordance with By-law 2021-104 every instalment or part thereof which remains unpaid on the first day after the date on which it is due shall bear as a penalty, a charge of 1 1/4% per calendar month or a fraction until the 31st day of December of the year in which the instalment is due or until paid whichever occurs first,
6. That Interest and penalty added to taxes form part of such taxes and shall be collected as taxes,
7. That no interest or penalty added to taxes shall be compounded,
8. That the Treasurer and the Property Tax and Assessment Supervisor are hereby authorized to accept part payment from time to time on account of any taxes and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectible under paragraph 6 of this by-law in respect to the non-payment of any taxes or any class of taxes or any instalment thereof,

9. That the Mayor and Clerk be and are hereby authorized to execute all documents to complete this matter.

Read, signed, and sealed in open Council this 8th day of December, 2025.



Denise Labelle-Gélinas  
Interim City Clerk  
*Electronically signed December 9, 2025*

---

Justin Towndale  
Mayor