



The Corporation of the City of Cornwall
Regular Meeting of Council
By-law 2026-30

Department: Financial Services
Division: Finance
By-law Number: 2026-30
Report Number: 2026-19-Financial Services
Meeting Date: March 23, 2026
Subject: By-law 2026-30 to set the 2026 Tax Rates and to Levy Taxes for the Year 2026

Whereas, Section 290 of the *Municipal Act, S.O. 2001, c.25* as amended (the "Act") provides for a local municipality in each year to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds or retirement funds and amounts required for any board, commission or other body; and

Whereas Subsection 312 (1) of the Act provides that the general local municipal levy is the amount the local municipality decided to raise in its budget for the year under Section 290 on all ratable property in the municipality; and

Whereas Subsection 312 (2) of the Act provides that for the purposes of raising the general local municipal levy, a local 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 ratable for local municipality purposes; and

Whereas Section 208 (1) of the Act stipulates a municipality shall raise the amount required for the purposes of a board of management of a Business Improvement Area; and



Whereas the estimate of all sums required by the Downtown Business Improvement Area of the Corporation of the City of Cornwall during the year 2026 amounts to \$161,180.58; and

Whereas the estimate of all sums required by Le Village Business Improvement Area of the Corporation of the City of Cornwall during the year 2026 amounts to \$26,500.00; and

Whereas an interim levy By-law was passed before the adoption of the estimates for the year 2026.

Now therefore be it resolved that the Council of The Corporation of the City of Cornwall enacts as follows:

1. For the year 2026, the Corporation of the City of Cornwall shall levy upon the property classes set out as per Schedule A attached, the property tax rates applicable thereto.
2. The estimates for the current year are as set forth in Schedule A attached to this By-law.
3. The estimate of all sums required by the Downtown Business Improvement Area of the Corporation of the City of Cornwall during the year 2026 amounts to \$161,180.58.
4. The estimate of all sums required by Le Village Business Improvement Area of the Corporation of the City of Cornwall during the year 2026 amounts to \$26,500.00.
5. The levy provided for in Schedule A shall be reduced by the amount of the interim levy for 2026.
6. For payments-in-lieu of taxes due to the Corporation of the City of Cornwall, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2026.
7. For the railway rights of way taxes due to the Corporation in accordance with Regulations as established by the Minister of Finance, pursuant to Section 315 of the *Municipal Act 2001*, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2026.



8. If any section or portion of this By-law or of Schedule A is found by a court of competent jurisdiction to be invalid, it is the intent of Council of the Corporation of the City of Cornwall that all remaining sections and portions of this By-law and of Schedule A continue in force and effect.
9. The said levy, less the said interim levy, shall be paid into the office of the Treasurer in two equal instalments not later than the 31st day of July and the 31st day of August. Upon default of payment of any instalment, the subsequent instalment or instalments shall forthwith become payable.
10. Pursuant to Section 345 of the *Municipal Act 2001* 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, interest of 1.25% per calendar month or fraction thereof until the 31st day of December of the year in which the instalment is due or until paid, whichever first occurs.
11. Interest and percentage added to taxes form part of such taxes and can be collected as taxes.
12. No interest or percentage added to taxes shall be compounded.
13. The Treasurer and City Collector are hereby authorized to accept part payments 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 collectable under this By-law in respect to the non-payment of any taxes or any class of taxes or any instalment thereof.
14. That any remaining surpluses or any deficits incurred be transferred to/from the specific reserves in accordance with the Reserve and Reserve Funds Policy at year-end of the same fiscal year.

DS

Read, signed and sealed in open Council this 23rd day of March, 2026.

Signed by:

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Denise Labelle-Gélinas
Interim City Clerk



Justin Towndale
Mayor

**Schedule A
2026 Tax Rates and Levy**

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
RTP Res Taxable: Full	English Public	0.01853095	0.00153000	0.02006095
RTS Res Taxable: Full	English Separate	0.01853095	0.00153000	0.02006095
RTA Res Taxable: Full	French Public	0.01853095	0.00153000	0.02006095
RTC Res Taxable: Full	French Separate	0.01853095	0.00153000	0.02006095
RT Res Taxable: Full	No Support	0.01853095	0.00153000	0.02006095
MTP Multi-Res Taxable: Full	English Public	0.03029684	0.00153000	0.03182684
MTS Multi-Res Taxable: Full	English Separate	0.03029684	0.00153000	0.03182684
MTA Multi-Res Taxable: Full	French Public	0.03029684	0.00153000	0.03182684
MTC Multi-Res Taxable: Full	French Separate	0.03029684	0.00153000	0.03182684
MT Multi-Res Taxable: Full	No Support	0.03029684	0.00153000	0.03182684
NTP New Multi-Res Taxable: Full	English Public	0.01853095	0.00153000	0.02006095
NTS New Multi-Res Taxable: Full	English Separate	0.01853095	0.00153000	0.02006095
NTA New Multi-Res Taxable: Full	French Public	0.01853095	0.00153000	0.02006095
NTC New Multi-Res Taxable: Full	French Separate	0.01853095	0.00153000	0.02006095
NT New Multi-Res Taxable: Full	No Support	0.01853095	0.00153000	0.02006095
CT Commercial Taxable: Full	No Support	0.03596302	0.00880000	0.04476302
CG Commercial Taxable: General	No Support	0.03596302	0.00000000	0.03596302
DT Office Building Taxable: Full	No Support	0.03596302	0.00880000	0.04476302
GT Parking Lot Taxable: Full	No Support	0.03596302	0.00880000	0.04476302
ST Shopping Centre Taxable: Full	No Support	0.03596302	0.00880000	0.04476302
CU Commercial Taxable: Excess Land	No Support	0.02517412	0.00880000	0.03397412
CX Commercial Taxable: Vacant Land	No Support	0.02517412	0.00880000	0.03397412
CJ Commercial PIL: Vacant Land	No Support	0.02517412	0.01250000	0.03767412
CK Commercial PIL: Excess Land	No Support	0.02517412	0.01250000	0.03767412
IJ Industrial PIL: Vacant Land	No Support	0.03167867	0.01250000	0.04417867
DU Office Building Taxable: Excess Land	No Support	0.02517412	0.00880000	0.03397412
SU Shopping Centre Taxable: Excess Land	No Support	0.02517412	0.00880000	0.03397412
IT Industrial Taxable: Full	No Support	0.04873641	0.00880000	0.05753641
LT Large Industrial	No Support	0.04873641	0.00880000	0.05753641

**Schedule A
2026 Tax Rates and Levy**

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>	
IU	Industrial Taxable: Excess Land	No Support	0.03167867	0.00880000	0.04047867
IX	Industrial Taxable: Vacant Land	No Support	0.03167867	0.00880000	0.04047867
LU	Large Industrial - Excess Land	No Support	0.03167867	0.00880000	0.04047867
PT	Pipeline Taxable - Full	No Support	0.02819855	0.00880000	0.03699855
FTP	Farmlands Taxable: Full	English Public	0.00463274	0.00038250	0.00501524
FTA	Farmlands Taxable: Full	French Public	0.00463274	0.00038250	0.00501524
FTS	Farmlands Taxable: Full	English Separate	0.00463274	0.00038250	0.00501524
FTC	Farmlands Taxable: Full	French Separate	0.00463274	0.00038250	0.00501524
TTP	Managed Forest Taxable: Full	English Public	0.00463274	0.00038250	0.00501524
TTA	Managed Forest Taxable: Full	French Public	0.00463274	0.00038250	0.00501524
TTC	Managed Forest Taxable: Full	French Separate	0.00463274	0.00038250	0.00501524
TTS	Managed Forest Taxable: Full	English Separate	0.00463274	0.00038250	0.00501524
RFP	Res Payment in Lieu: Full	English Public	0.01853095	0.00153000	0.02006095
RFS	Res Payment in Lieu: Full	English Separate	0.01853095	0.00153000	0.02006095
RFC	Res Payment in Lieu: Full	French Separate	0.01853095	0.00153000	0.02006095
RFA	Res Payment in Lieu: Full	French Public	0.01853095	0.00153000	0.02006095
RG	Res Payment in Lieu: General	No Support	0.01853095	0.00000000	0.01853095
RHA	Res Payment in Lieu: Full	French Public	0.01853095	0.00153000	0.02006095
RHC	Res Payment in Lieu: Full	French Separate	0.01853095	0.00153000	0.02006095
RHP	Res Payment in Lieu: Full	English Public	0.01853095	0.00153000	0.02006095
RHS	Res Payment in Lieu: Full	English Separate	0.01853095	0.00153000	0.02006095
CH	Commercial PIL: Full	No Support	0.03596302	0.01250000	0.04846302
CP	Commercial PIL: Full	No Support	0.03596302	0.01250000	0.04846302
MFP	Multi-Res Payment in Lieu: Full	English Public	0.03029684	0.00153000	0.03182684
MFS	Multi-Res Payment in Lieu: Full	English Separate	0.03029684	0.00153000	0.03182684
MFA	Multi-Res Payment in Lieu: Full	French Public	0.03029684	0.00153000	0.03182684
MFC	Multi-Res Payment in Lieu: Full	French Separate	0.03029684	0.00153000	0.03182684
CF	Commercial PIL: Full	No Support	0.03596302	0.01250000	0.04846302
DG	Office Building PIL: General	No Support	0.03596302	0.00000000	0.03596302

**Schedule A
2026 Tax Rates and Levy**

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
DF Office Building PIL: Full	No Support	0.03596302	0.01250000	0.04846302
GF Parking Lot PIL: Full	No Support	0.03596302	0.01250000	0.04846302
CV Commercial PIL: Excess Land	No Support	0.02517412	0.01250000	0.03767412
CY Commercial PIL: Vacant Land	No Support	0.02517412	0.01250000	0.03767412
IF Industrial PIL: Full	No Support	0.04873641	0.01250000	0.06123641
IV Industrial PIL: Excess Land	No Support	0.03167867	0.01250000	0.04417867
IY Industrial PIL: Vacant Land	No Support	0.03167867	0.01250000	0.04417867
IH Industrial PIL: Full	No Support	0.04873641	0.01250000	0.06123641
HF Landfill PIL: Full	No Support	0.03254960	0.01250000	0.04504960
RDP Res Taxable: Education Only	English Public	0.00000000	0.00153000	0.00153000
RDS Res Taxable: Education Only	English Separate	0.00000000	0.00153000	0.00153000
RDA Res Taxable: Education Only	French Public	0.00000000	0.00153000	0.00153000
RDC Res Taxable: Education Only	French Separate	0.00000000	0.00153000	0.00153000
UH Rate per Acre	No Support	367.09/AC	623.80/AC	990.89/AC
UT Rate per Acre	No Support	367.09/AC	623.80/AC	990.89/AC
WT Rate per Acre	No Support	110.00/AC	127.38/AC	237.38/AC

Notes:

Levy on Taxable Assessment	\$	102,640,264.00
Le Village Business Improvement Area	\$	26,500.00
Downtown Business Improvement Area	\$	161,180.58