



The Corporation of the City of Cornwall
Regular Meeting of Council
By-law 2025-038

Department: Financial Services
Division: Finance
By-law Number: 2025-038
Report Number: 2025-07-Financial Services
Meeting Date: March 24, 2025
Subject: By-law 2025-038 to set the 2025 Tax Rates and to Levy Taxes for the Year 2025

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 2025 amounts to \$150,571.36; 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 2025 amounts to \$26,500.00; and

Whereas an interim levy By-Law was passed before the adoption of the estimates for the year 2025.

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

1. For the year 2025, 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 2025 amounts to \$150,571.36.
4. The estimate of all sums required by Le Village Business Improvement Area of the Corporation of the City of Cornwall during the year 2025 amounts to \$26,500.00.
5. The levy provided for in Schedule A shall be reduced by the amount of the interim levy for 2025.
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 2025.
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 2025.


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 29th 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.

Read, signed and sealed in open Council this 24th day of March, 2025.



Digitally signed by Jenelle J. Malyon
DN: cn=Jenelle J. Malyon, o=The Corporation
of the City of Cornwall, ou=Office of the City
Clerk, email=jmalyon@cornwall.ca, c=CA
Date: 2025.04.01 11:42:38 -04'00'

Jenelle Malyon
Deputy Clerk



Digitally signed by Justin Towndale
DN: cn=Justin Towndale, o=City of
Cornwall, ou=Office of the Mayor,
email=jtowndale@cornwall.ca, c=CA
Date: 2025.04.04 12:03:24 -04'00'

Justin Towndale
Mayor

Schedule A
2025 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	0.01757176	0.00153000	0.01910176
RTS	Res Taxable: Full	English Separate	0.01757176	0.00153000	0.01910176
RTA	Res Taxable: Full	French Public	0.01757176	0.00153000	0.01910176
RTC	Res Taxable: Full	French Separate	0.01757176	0.00153000	0.01910176
RT	Res Taxable: Full	No Support	0.01757176	0.00153000	0.01910176
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	0.01757176	0.00153000	0.01910176
NTS	New Multi-Res Taxable: Full	English Separate	0.01757176	0.00153000	0.01910176
NTA	New Multi-Res Taxable: Full	French Public	0.01757176	0.00153000	0.01910176
NTC	New Multi-Res Taxable: Full	French Separate	0.01757176	0.00153000	0.01910176
NT	New Multi-Res Taxable: Full	No Support	0.01757176	0.00153000	0.01910176
CT	Commercial Taxable: Full	No Support	0.03410151	0.00880000	0.04290151
CG	Commercial Taxable: General	No Support	0.03410151	0.00000000	0.03410151
DT	Office Building Taxable: Full	No Support	0.03410151	0.00880000	0.04290151
GT	Parking Lot Taxable: Full	No Support	0.03410151	0.00880000	0.04290151
ST	Shopping Centre Taxable: Full	No Support	0.03410151	0.00880000	0.04290151
CU	Commercial Taxable: Excess Land	No Support	0.02387106	0.00880000	0.03267106
CX	Commercial Taxable: Vacant Land	No Support	0.02387106	0.00880000	0.03267106
CJ	Commercial PIL: Vacant Land	No Support	0.02387106	0.01250000	0.03637106
CK	Commercial PIL: Excess Land	No Support	0.02387106	0.01250000	0.03637106
IJ	Industrial PIL: Vacant Land	No Support	0.03003892	0.01250000	0.04253892
DU	Office Building Taxable: Excess Land	No Support	0.02387106	0.00880000	0.03267106
SU	Shopping Centre Taxable: Excess Land	No Support	0.02387106	0.00880000	0.03267106
IT	Industrial Taxable: Full	No Support	0.04621372	0.00880000	0.05501372
LT	Large Industrial	No Support	0.04621372	0.00880000	0.05501372

Schedule A
2025 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	0.03003892	0.00880000	0.03883892
IX	Industrial Taxable: Vacant Land	No Support	0.03003892	0.00880000	0.03883892
LU	Large Industrial - Excess Land	No Support	0.03003892	0.00880000	0.03883892
PT	Pipeline Taxable - Full	No Support	0.02673894	0.00880000	0.03553894
FTP	Farmlands Taxable: Full	English Public	0.00439294	0.00038250	0.00477544
FTA	Farmlands Taxable: Full	French Public	0.00439294	0.00038250	0.00477544
FTS	Farmlands Taxable: Full	English Separate	0.00439294	0.00038250	0.00477544
FTC	Farmlands Taxable: Full	French Separate	0.00439294	0.00038250	0.00477544
TTP	Managed Forest Taxable: Full	English Public	0.00439294	0.00038250	0.00477544
TTA	Managed Forest Taxable: Full	French Public	0.00439294	0.00038250	0.00477544
TTC	Managed Forest Taxable: Full	French Separate	0.00439294	0.00038250	0.00477544
TTS	Managed Forest Taxable: Full	English Separate	0.00439294	0.00038250	0.00477544
RFP	Res Payment in Lieu: Full	English Public	0.01757176	0.00153000	0.01910176
RFS	Res Payment in Lieu: Full	English Separate	0.01757176	0.00153000	0.01910176
RFC	Res Payment in Lieu: Full	French Separate	0.01757176	0.00153000	0.01910176
RFA	Res Payment in Lieu: Full	French Public	0.01757176	0.00153000	0.01910176
RG	Res Payment in Lieu: General	No Support	0.01757176	0.00000000	0.01757176
RHA	Res Payment in Lieu: Full	French Public	0.01757176	0.00153000	0.01910176
RHC	Res Payment in Lieu: Full	French Separate	0.01757176	0.00153000	0.01910176
RHP	Res Payment in Lieu: Full	English Public	0.01757176	0.00153000	0.01910176
RHS	Res Payment in Lieu: Full	English Separate	0.01757176	0.00153000	0.01910176
CH	Commercial PIL: Full	No Support	0.03410151	0.01250000	0.04660151
CP	Commercial PIL: Full	No Support	0.03410151	0.01250000	0.04660151
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	0.03410151	0.01250000	0.04660151
DG	Office Building PIL: General	No Support	0.03410151	0.00000000	0.03410151

**Schedule A
2025 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	0.03410151	0.01250000	0.04660151
GF	Parking Lot PIL: Full	No Support	0.03410151	0.01250000	0.04660151
CV	Commercial PIL: Excess Land	No Support	0.02387106	0.01250000	0.03637106
CY	Commercial PIL: Vacant Land	No Support	0.02387106	0.01250000	0.03637106
IF	Industrial PIL: Full	No Support	0.04621372	0.01250000	0.05871372
IV	Industrial PIL: Excess Land	No Support	0.03003892	0.01250000	0.04253892
IY	Industrial PIL: Vacant Land	No Support	0.03003892	0.01250000	0.04253892
IH	Industrial PIL: Full	No Support	0.04621372	0.01250000	0.05871372
HF	Landfill PIL: Full	No Support	0.03086477	0.01250000	0.04336477
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	\$	94,404,479.00
Le Village Business Improvement Area	\$	26,500.00
Downtown Business Improvement Area	\$	150,571.36