



BY – LAW No. 26-09

The Corporation of the United Counties of Leeds and Grenville

A BY-LAW TO ADOPT THE 2026 ESTIMATES AND SET RATES OF TAXATION FOR COUNTY PURPOSES FOR THE YEAR 2026

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 2026; and

WHEREAS all property assessment rolls on which the 2026 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", "Landfill", "Industrial Assessment", "Aggregate Extract", "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 2026 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 2026 taxation year have been set out in By-law No. 26-08 of the United Counties of Leeds and Grenville dated the 19th day of February, 2026; and

WHEREAS the tax rates on the aforementioned property classes, "Residential Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Landfill", "Industrial Assessment", "Aggregate Extract", "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

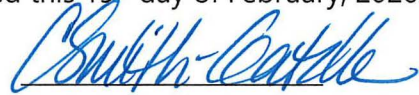
WHEREAS By-law 09-91, dated the 18th day of February, 2010, provided for payment by instalments by the local municipalities on March 31st, June 30th, September 30th and December 15th.

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

1. **THAT** the 2026 Operating Expenditures in the amount of \$160,455,399
2. **THAT** the 2026 Contributions to Reserves in the amount of \$3,028,866 attached as Schedule "A" to this By-law be adopted.
3. **THAT** the 2026 Contributions to Amortization in the amount of \$10,201,789 attached as Schedule "A" to this By-law be adopted.
4. **THAT** the 2026 Revenue in the amount of \$117,381,916 attached as Schedule "A" to this By-law be adopted.
5. **THAT** the 2026 County Levy required from Local Municipalities in the amount of \$56,304,139 attached as Schedule "A" be adopted.
6. **THAT** the 2026 Capital Budget in the amount of \$40,409,761 attached as Schedule "B" to this By-law be adopted.
7. **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. 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 June 30th.
 - iii. 75 per cent of the amount required to be raised by the lower-tier municipality for upper-tier purposes in the current year less the total amount of the instalments paid under paragraph i and ii, 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 19th day of February, 2026.



Corinna Smith-Gatcke, Warden



Christina Conklin, Clerk

UNITED COUNTIES OF LEEDS & GRENVILLE
2026 CONSOLIDATED BUDGET
SCHEDULE "A" TO BY-LAW NO. 26-09

	2025	2026	2026	2026	2026	2026	2026
	NET	REVENUE	OPERATING	TRANSFER	CONTRIBUTION	CONTRIBUTION TO	NET
	BUDGET	BUDGET	BUDGET	CAPITAL BUDGET	TO RESERVES	AMORTIZATION	BUDGET
GENERAL GOVERNMENT							
COUNCIL	842,144.66	(484,800.00)	1,260,307.80	0.00	0.00	0.00	775,507.80
JOINT SERVICES	127,820.09	(90,591.51)	219,935.68	0.00	0.00	0.00	129,344.17
ADMINISTRATION	1,302,377.91	(50.00)	1,319,748.79	0.00	0.00	0.00	1,319,698.79
CORPORATE SERVICES	5,475,300.00	(208,246.00)	6,395,989.03	0.00	0.00	152,390.02	6,340,133.05
PROPERTIES	887,125.90	(439,006.35)	947,437.16	0.00	0.00	345,913.71	854,344.52
PROPERTY ASSESSMENT	1,382,675.21	0.00	1,430,966.11	0.00	0.00	0.00	1,430,966.11
TOTAL	10,017,443.77	(1,222,693.86)	11,574,384.57	0.00	0.00	498,303.73	10,849,994.44
PROTECTION TO PERSONS & PROPERTY							
PROVINCIAL OFFENCES	(280,454.70)	(1,505,214.64)	1,244,792.19	0.00	0.00	0.00	(260,422.45)
FIRE EMERGENCY	867,650.71	(59,619.29)	849,462.25	0.00	0.00	160,383.30	950,226.26
EMERGENCY MANAGEMENT	58,446.00	0.00	42,408.00	0.00	0.00	0.00	42,408.00
911	42,392.44	(14,681.54)	56,444.53	0.00	0.00	0.00	41,762.99
WEED INSPECTION	32,412.00	0.00	31,029.00	0.00	0.00	0.00	31,029.00
TOTAL	720,446.45	(1,579,515.47)	2,224,135.97	0.00	0.00	160,383.30	805,003.80
TRANSPORTATION SERVICES	21,052,997.71	(1,152,058.46)	16,809,847.44	0.00	0.00	6,749,428.44	22,407,217.42
WASTE MANAGEMENT	244,543.52	(135,000.00)	379,471.39	0.00	0.00	0.00	244,471.39
HEALTH SERVICES							
HEALTH UNIT	1,512,000.00	0.00	1,573,349.50	0.00	0.00	0.00	1,573,349.50
PARAMEDIC SERVICE	8,973,543.93	(17,220,879.53)	25,841,036.08	0.00	0.00	1,104,028.44	9,724,184.99
TOTAL	10,485,543.93	(17,220,879.53)	27,414,385.58	0.00	0.00	1,104,028.44	11,297,534.49
HOMES FOR THE AGED							

UNITED COUNTIES OF LEEDS & GRENVILLE
2026 CONSOLIDATED BUDGET
SCHEDULE "A" TO BY-LAW NO. 26-09

	2025	2026	2026	2026	2026	2026	2026
	NET	REVENUE	OPERATING	TRANSFER	CONTRIBUTION	CONTRIBUTION TO	NET
	BUDGET	BUDGET	BUDGET	CAPITAL BUDGET	TO RESERVES	AMORTIZATION	BUDGET
MAPLE VIEW LANDINGS	5,247,876.67	(20,491,983.83)	25,607,797.46	0.00	0.00	299,440.00	5,415,253.63
746 CR 42 (ORIGINAL MVL BUILDING)	0.00	(242,431.25)	242,431.25	0.00	0.00	0.00	0.00
MVL REDEVELOPMENT	2,876,512.26	(1,630,767.40)	3,822,821.54	0.00	0.00	500,000.00	2,692,054.14
ST. LAWRENCE LODGE	1,027,098.45	0.00	906,777.00	0.00	0.00	0.00	906,777.00
ST. LAWRENCE LODGE REDEVELOPMENT	342,386.35	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	9,493,873.73	(22,365,182.48)	30,579,827.25	0.00	0.00	799,440.00	9,014,084.77
COMMUNITY & SOCIAL SERVICES							
ONTARIO WORKS	1,386,442.38	(15,665,187.71)	17,081,118.83	0.00	0.00	0.00	1,415,931.12
CHILDREN'S SERVICES	661,921.45	(35,156,222.12)	35,901,559.77	0.00	0.00	3,083.27	748,420.92
COMMUNITY HOUSING	4,688,624.26	(11,656,415.23)	15,452,558.32	0.00	90,000.00	858,000.00	4,744,143.09
TOTAL	6,736,988.09	(62,477,825.06)	68,435,236.92	0.00	90,000.00	861,083.27	6,908,495.13
CHARLESTON LAKE PARK	26,039.65	0.00	24,676.04	0.00	0.00	2,406.97	27,083.01
PLANNING & DEVELOPMENT							
PLANNING	318,089.00	(330,000.00)	611,122.00	0.00	45,000.00	0.00	326,122.00
GIS	432,081.10	(9,000.00)	425,920.95	0.00	0.00	9,028.10	425,949.05
CONSENT REVIEW	6,038.00	(151,900.00)	159,788.00	0.00	11,900.00	0.00	19,788.00
ECONOMIC DEVELOPMENT	851,833.42	(333,085.16)	1,292,900.00	0.00	0.00	0.00	959,814.84
FOREST MANAGEMENT	520,849.11	(56,087.50)	523,702.87	0.00	52,318.77	17,687.23	537,621.37
TOTAL	2,128,890.63	(880,072.66)	3,013,433.82	0.00	109,218.77	26,715.33	2,269,295.26
DEDICATED HOSPITAL LEVY	485,141.42	0.00	0.00	0.00	514,481.40	0.00	514,481.40
DEDICATED INFRASTRUCTURE LEVY	2,183,136.39	0.00	0.00	0.00	2,315,166.30	0.00	2,315,166.30
TOTAL	2,668,277.81	0.00	0.00	0.00	2,829,647.70	0.00	2,829,647.70
TOTAL REVENUES/EXPENDITURES	63,575,045.29	(107,033,227.52)	160,455,398.98	0.00	3,028,866.47	10,201,789.48	66,652,827.41

**UNITED COUNTIES OF LEEDS & GRENVILLE
2026 CONSOLIDATED BUDGET
SCHEDULE "A" TO BY-LAW NO. 26-09**

	2025 NET BUDGET	2026 REVENUE BUDGET	2026 OPERATING BUDGET	2026 TRANSFER CAPITAL BUDGET	2026 CONTRIBUTION TO RESERVES	2026 CONTRIBUTION TO AMORTIZATION	2026 NET BUDGET
OTHER REVENUES & TRANSFERS							
INTEREST REVENUE	(2,028,735.76)	(2,076,185.09)	0.00	0.00	0.00	0.00	(2,076,185.09)
OTHER REVENUE	0.00	(15,001.80)	0.00	0.00	0.00	0.00	(15,001.80)
INTERNAL CHARGEBACK RECOVERIES	(6,379,891.53)	(7,132,501.39)	0.00	0.00	0.00	0.00	(7,132,501.39)
TRANSFER FROM RESERVE	(200,000.00)	(200,000.00)	0.00	0.00	0.00	0.00	(200,000.00)
TOTAL OTHER REVENUE	(8,608,627.29)	(9,423,688.28)	0.00	0.00	0.00	0.00	(9,423,688.28)
COUNTY LEVY							
LEVY	(51,448,140.19)	(53,474,491.43)	0.00	0.00	0.00	0.00	(53,474,491.43)
DEDICATED HOSPITAL LEVY	(485,141.42)	(514,481.40)	0.00	0.00	0.00	0.00	(514,481.40)
DEDICATED INFRASTRUCTURE LEVY	(2,183,136.39)	(2,315,166.30)	0.00	0.00	0.00	0.00	(2,315,166.30)
TOTAL COUNTY LEVY	(54,116,418.00)	(56,304,139.13)	0.00	0.00	0.00	0.00	(56,304,139.13)
GRANT-IN-LIEU	(600,000.00)	(650,000.00)	0.00	0.00	0.00	0.00	(650,000.00)
SUPPLEMENTARIES/WRITE OFFS	(250,000.00)	(275,000.00)	0.00	0.00	0.00	0.00	(275,000.00)
TOTALS/VARIANCE	0.00	(173,686,054.93)	160,455,398.98	0.00	3,028,866.47	10,201,789.48	0.00

UNITED COUNTIES OF LEEDS & GRENVILLE
2026 CAPITAL BUDGET SUMMARY
SCHEDULE "B" TO BY-LAW NO. 26-09

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	298,000	0	0	0	(298,000)	0	0
Total CORPORATE SERVICES	298,000	0	0	0	(298,000)	0	0
COUNTY PROPERTIES							
25 CENTRAL	498,856	0	0	(35,556)	(463,300)	0	0
32 WALL ST	28,980	0	0	0	(28,980)	0	0
375 WILLIAM ST	60,960	0	0	0	(60,960)	0	0
555 KING ST W	15,240	0	0	0	(15,240)	0	0
Total COUNTY PROPERTIES	604,036	0	0	(35,556)	(568,480)	0	0
ROADS DEPARTMENT							
ROADS	27,721,280	(2,374,155)	(7,372,183)	(3,893,490)	(7,081,452)	(7,000,000)	0
BRIDGES	6,895,820	0	(928,937)	(875,820)	(2,020,000)	(3,071,063)	0
CULVERTS	1,310,000	0	0	0	(1,310,000)	0	0
BUILDINGS	150,000	0	0	0	(150,000)	0	0
EQUIPMENT	1,612,976	0	0	0	(1,612,976)	0	0
Total ROADS DEPARTMENT	37,690,076	(2,374,155)	(8,301,120)	(4,769,310)	(12,174,428)	(10,071,063)	0
PLANNING AND DEVELOPMENT							
GIS	15,000	0	0	0	(15,000)	0	0
Total PLANNING AND DEVELOPMENT	15,000	0	0	0	(15,000)	0	0
PARAMEDIC SERVICE							
PARAMEDIC SERVICE VEHICLES	881,649	0	0	0	(881,649)	0	0
BUILDING	34,000	0	0	0	(34,000)	0	0
Total PARAMEDIC SERVICE	915,649	0	0	0	(915,649)	0	0
MAPLE VIEW LODGE							
BETTERMENTS	99,000	0	0	0	(99,000)	0	0
Total MAPLE VIEW LODGE	99,000	0	0	0	(99,000)	0	0
SOCIAL HOUSING							
BETTERMENTS	788,000	0	0	0	(788,000)	0	0
Total SOCIAL HOUSING	788,000	0	0	0	(788,000)	0	0
Total Capital Projects	40,409,761	(2,374,155)	(8,301,120)	(4,804,866)	(14,858,557)	(10,071,063)	0

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 26-09
2026 COUNTY GENERAL TAX RATES AND LEVY**

<u>EDWARDSBURGH/CARDINAL</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	710,292,075	0.00462121	\$3,282,409
Res. Taxable: Full, Shared PIL	RH	30,000	0.00462121	\$139
Res. Taxable: Farmland 1	R1	0	0.00184848	\$0
Multi-Residential Taxable: Full	MT	8,357,200	0.00462121	\$38,620
New Multi-Residential Taxable: Full	NT	0	0.00462121	\$0
Commercial Taxable: Full, General	CT	90,790,958	0.00622200	\$564,901
Com. Taxable: Full, Shared PIL	CH	40,300	0.00622200	\$251
Commercial Taxable: Full, General	CM	502,700	0.00622200	\$3,128
Com. Taxable: Excess Land	CU	2,632,000	0.00622200	\$16,376
Com. Taxable: Vacant Land	CX	232,200	0.00622200	\$1,445
Com. Taxable: Excess Land Shared PIL	CK	51,700	0.00622200	\$322
Com Taxable: Farmland 1	C1	0	0.00184848	\$0
Com Taxable: Small-Scale on-Farm Business	C7	0	0.00155550	\$0
Com.New Construction Taxable: Full	XT	0	0.00622200	\$0
Com.New Construction Taxable: Excess Land	XU	0	0.00622200	\$0
Shopping Centre Taxable: Full	ST	0	0.00622200	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU	0	0.00622200	\$0
New Shopping Centre Taxable: Full	ZT	0	0.00622200	\$0
Commercial - Office	DT	0	0.00622200	\$0
Commercial Office : Vacant Land	DU	0	0.00622200	\$0
Landfill Taxable: Full	HT	0	0.00622200	\$0
Industrial Taxable: Full	IT	20,811,744	0.00837086	\$174,212
Ind. Taxable: Full, Shared PIL	IH	65,500	0.00837086	\$548
Ind. Taxable: Excess Land	IU	976,398	0.00837086	\$8,173
Ind. Taxable: Vacant Land	IX	1,005,100	0.00837086	\$8,414
Ind. Taxable: Excess Land Shared PIL	IK	0	0.00837086	\$0
Ind Taxable: Small-Scale on-Farm Business	I7	0	0.00209295	\$0
Com New Construction IndustrialTaxable:Full	JT	0	0.00837086	\$0
Com New Const IndustrialTaxable:Excess Land	JU	0	0.00837086	\$0
Large Industrial Taxable: Full	LT	3,864,100	0.01295556	\$50,062
Large Industrial Taxable: Excess Land	LU	0	0.01295556	\$0
Aggregate Extract	VT	590,400	0.00681142	\$4,021
Pipeline Taxable: Full	PT	17,354,000	0.00764857	\$132,733
Farm Taxable: Full	FT	93,790,800	0.00115530	\$108,357
Managed Forest Taxable: Full	TT	2,457,500	0.00115530	\$2,839
TOTALS		953,844,675		\$4,396,950

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 26-09
2026 COUNTY GENERAL TAX RATES AND LEVY**

<u>AUGUSTA</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	772,360,600	0.00462121	\$3,569,241
Res. Taxable: Full, Shared PIL	RH	67,000	0.00462121	\$310
Res. Taxable: Farmland 1	R1	0	0.00184848	\$0
Multi-Residential Taxable: Full	MT	1,969,000	0.00462121	\$9,099
New Multi-Residential Taxable: Full	NT	3,996,000	0.00462121	\$18,466
Commercial Taxable: Full, General	CT	27,443,230	0.00622200	\$170,752
Com. Taxable: Full, Shared PIL	CH	0	0.00622200	\$0
Commercial Taxable: Full, General	CM	0	0.00622200	\$0
Com. Taxable: Excess Land	CU	260,470	0.00622200	\$1,621
Com. Taxable: Vacant Land	CX	377,000	0.00622200	\$2,346
Com. Taxable: Excess Land Shared PIL	CK	0	0.00622200	\$0
Com Taxable: Farmland 1	C1	0	0.00184848	\$0
Com Taxable: Small-Scale on-Farm Business	C7	0	0.00155550	\$0
Com.New Construction Taxable: Full	XT	0	0.00622200	\$0
Com.New Construction Taxable: Excess Land	XU	0	0.00622200	\$0
Shopping Centre Taxable: Full	ST	0	0.00622200	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU	0	0.00622200	\$0
New Shopping Centre Taxable: Full	ZT	0	0.00622200	\$0
Commercial - Office	DT	0	0.00622200	\$0
Commercial Office : Vacant Land	DU	0	0.00622200	\$0
Landfill Taxable: Full	HT	0	0.00622200	\$0
Industrial Taxable: Full	IT	4,347,000	0.00837086	\$36,388
Ind. Taxable: Full, Shared PIL	IH	81,100	0.00837086	\$679
Ind. Taxable: Excess Land	IU	598,800	0.00837086	\$5,012
Ind. Taxable: Vacant Land	IX	1,451,800	0.00837086	\$12,153
Ind. Taxable: Excess Land Shared PIL	IK	49,500	0.00837086	\$414
Ind Taxable: Small-Scale on-Farm Business	I7	0	0.00209295	\$0
Com New Construction IndustrialTaxable:Full	JT	0	0.00837086	\$0
Com New Const IndustrialTaxable:Excess Land	JU	0	0.00837086	\$0
Large Industrial Taxable: Full	LT	5,727,700	0.01295556	\$74,206
Large Industrial Taxable: Excess Land	LU	831,400	0.01295556	\$10,771
Aggregate Extract	VT	979,700	0.00681142	\$6,673
Pipeline Taxable: Full	PT	16,886,000	0.00764857	\$129,154
Farm Taxable: Full	FT	46,981,962	0.00115530	\$54,278
Managed Forest Taxable: Full	TT	612,100	0.00115530	\$707
TOTALS		885,020,362		\$4,102,270

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 26-09
2026 COUNTY GENERAL TAX RATES AND LEVY**

<u>MERRICKVILLE-WOLFORD</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	384,365,315	0.00462121	\$1,776,233
Res. Taxable: Full, Shared PIL	RH	0	0.00462121	\$0
Res. Taxable: Farmland 1	R1	0	0.00184848	\$0
Multi-Residential Taxable: Full	MT	3,317,000	0.00462121	\$15,329
New Multi-Residential Taxable: Full	NT	0	0.00462121	\$0
Commercial Taxable: Full, General	CT	23,942,930	0.00622200	\$148,973
Com. Taxable: Full, Shared PIL	CH	0	0.00622200	\$0
Commercial Taxable: Full, General	CM	0	0.00622200	\$0
Com. Taxable: Excess Land	CU	58,100	0.00622200	\$361
Com. Taxable: Vacant Land	CX	708,000	0.00622200	\$4,405
Com. Taxable: Excess Land Shared PIL	CK	0	0.00622200	\$0
Com Taxable: Farmland 1	C1	0	0.00184848	\$0
Com Taxable: Small-Scale on-Farm Business	C7	0	0.00155550	\$0
Com.New Construction Taxable: Full	XT	0	0.00622200	\$0
Com.New Construction Taxable: Excess Land	XU	0	0.00622200	\$0
Shopping Centre Taxable: Full	ST	0	0.00622200	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU	0	0.00622200	\$0
New Shopping Centre Taxable: Full	ZT	0	0.00622200	\$0
Commercial - Office	DT	0	0.00622200	\$0
Commercial Office : Vacant Land	DU	0	0.00622200	\$0
Landfill Taxable: Full	HT	0	0.00622200	\$0
Industrial Taxable: Full	IT	695,400	0.00837086	\$5,821
Ind. Taxable: Full, Shared PIL	IH	46,500	0.00837086	\$389
Ind. Taxable: Excess Land	IU	0	0.00837086	\$0
Ind. Taxable: Vacant Land	IX	31,500	0.00837086	\$264
Ind. Taxable: Excess Land Shared PIL	IK	0	0.00837086	\$0
Ind Taxable: Small-Scale on-Farm Business	I7	0	0.00209295	\$0
Com New Construction IndustrialTaxable:Full	JT	0	0.00837086	\$0
Com New Const IndustrialTaxable:Excess Land	JU	0	0.00837086	\$0
Large Industrial Taxable: Full	LT	0	0.01295556	\$0
Large Industrial Taxable: Excess Land	LU	0	0.01295556	\$0
Aggregate Extract	VT	374,700	0.00681142	\$2,552
Pipeline Taxable: Full	PT	934,000	0.00764857	\$7,144
Farm Taxable: Full	FT	31,016,155	0.00115530	\$35,833
Managed Forest Taxable: Full	TT	1,327,900	0.00115530	\$1,534
TOTALS		446,817,500		\$1,998,838

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 26-09
2026 COUNTY GENERAL TAX RATES AND LEVY**

<u>NORTH GRENVILLE</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	2,704,037,236	0.00462121	\$12,495,924
Res. Taxable: Full, Shared PIL	RH	1,800	0.00462121	\$8
Res. Taxable: Farmland 1	R1	0	0.00184848	\$0
Multi-Residential Taxable: Full	MT	9,562,600	0.00462121	\$44,191
New Multi-Residential Taxable: Full	NT	11,140,000	0.00462121	\$51,480
Commercial Taxable: Full, General	CT	179,794,649	0.00622200	\$1,118,682
Com. Taxable: Full, Shared PIL	CH	0	0.00622200	\$0
Commercial Taxable: Full, General	CM	0	0.00622200	\$0
Com. Taxable: Excess Land	CU	3,073,300	0.00622200	\$19,122
Com. Taxable: Vacant Land	CX	11,905,700	0.00622200	\$74,077
Com. Taxable: Excess Land Shared PIL	CK	0	0.00622200	\$0
Com Taxable: Farmland 1	C1	0	0.00184848	\$0
Com Taxable: Small-Scale on-Farm Business	C7	35,000	0.00155550	\$54
Com.New Construction Taxable: Full	XT	0	0.00622200	\$0
Com.New Construction Taxable: Excess Land	XU	0	0.00622200	\$0
Shopping Centre Taxable: Full	ST	13,863,519	0.00622200	\$86,259
Shopping Centre Taxable: Excess Land (Vacant)	SU	60,800	0.00622200	\$378
New Shopping Centre Taxable: Full	ZT	0	0.00622200	\$0
Commercial - Office	DT	97,800	0.00622200	\$609
Commercial Office : Vacant Land	DU	0	0.00622200	\$0
Landfill Taxable: Full	HT	0	0.00622200	\$0
Industrial Taxable: Full	IT	2,970,200	0.00837086	\$24,863
Ind. Taxable: Full, Shared PIL	IH	232,600	0.00837086	\$1,947
Ind. Taxable: Excess Land	IU	71,700	0.00837086	\$600
Ind. Taxable: Vacant Land	IX	1,108,500	0.00837086	\$9,279
Ind. Taxable: Excess Land Shared PIL	IK	50,100	0.00837086	\$419
Ind Taxable: Small-Scale on-Farm Business	I7	0	0.00209295	\$0
Com New Construction IndustrialTaxable:Full	JT	0	0.00837086	\$0
Com New Const IndustrialTaxable:Excess Land	JU	0	0.00837086	\$0
Large Industrial Taxable: Full	LT	0	0.01295556	\$0
Large Industrial Taxable: Excess Land	LU	0	0.01295556	\$0
Aggregate Extract	VT	2,735,600	0.00681142	\$18,633
Pipeline Taxable: Full	PT	7,715,000	0.00764857	\$59,009
Farm Taxable: Full	FT	103,658,900	0.00115530	\$119,757
Managed Forest Taxable: Full	TT	4,210,700	0.00115530	\$4,865
TOTALS		3,056,325,704		\$14,130,158

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 26-09
2026 COUNTY GENERAL TAX RATES AND LEVY**

<u>ELIZABETHTOWN - KITLEY</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	1,039,444,800	0.00462121	\$4,803,493
Res. Taxable: Full, Shared PIL	RH	0	0.00462121	\$0
Res. Taxable: Farmland 1	R1	0	0.00184848	\$0
Multi-Residential Taxable: Full	MT	2,309,000	0.00462121	\$10,670
New Multi-Residential Taxable: Full	NT	0	0.00462121	\$0
Commercial Taxable: Full, General	CT	52,708,164	0.00622200	\$327,950
Com. Taxable: Full, Shared PIL	CH	0	0.00622200	\$0
Commercial Taxable: Full, General	CM	0	0.00622200	\$0
Com. Taxable: Excess Land	CU	1,876,900	0.00622200	\$11,678
Com. Taxable: Vacant Land	CX	586,500	0.00622200	\$3,649
Com. Taxable: Excess Land Shared PIL	CK	0	0.00622200	\$0
Com Taxable: Farmland 1	C1	0	0.00184848	\$0
Com Taxable: Small-Scale on-Farm Business	C7	6,400	0.00155550	\$10
Com.New Construction Taxable: Full	XT	0	0.00622200	\$0
Com.New Construction Taxable: Excess Land	XU	0	0.00622200	\$0
Shopping Centre Taxable: Full	ST	0	0.00622200	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU	0	0.00622200	\$0
New Shopping Centre Taxable: Full	ZT	0	0.00622200	\$0
Commercial - Office	DT	0	0.00622200	\$0
Commercial Office : Vacant Land	DU	0	0.00622200	\$0
Landfill Taxable: Full	HT	0	0.00622200	\$0
Industrial Taxable: Full	IT	11,414,736	0.00837086	\$95,551
Ind. Taxable: Full, Shared PIL	IH	115,200	0.00837086	\$964
Ind. Taxable: Excess Land	IU	1,344,400	0.00837086	\$11,254
Ind. Taxable: Vacant Land	IX	470,000	0.00837086	\$3,934
Ind. Taxable: Excess Land Shared PIL	IK	38,800	0.00837086	\$325
Ind Taxable: Small-Scale on-Farm Business	I7	0	0.00209295	\$0
Com New Construction IndustrialTaxable:Full	JT	0	0.00837086	\$0
Com New Const IndustrialTaxable:Excess Land	JU	0	0.00837086	\$0
Large Industrial Taxable: Full	LT	0	0.01295556	\$0
Large Industrial Taxable: Excess Land	LU	0	0.01295556	\$0
Aggregate Extract	VT	1,463,500	0.00681142	\$9,969
Pipeline Taxable: Full	PT	15,316,000	0.00764857	\$117,145
Farm Taxable: Full	FT	86,157,500	0.00115530	\$99,538
Managed Forest Taxable: Full	TT	1,670,300	0.00115530	\$1,930
TOTALS		1,214,922,200		\$5,498,060

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 26-09
2026 COUNTY GENERAL TAX RATES AND LEVY**

<u>FRONT OF YONGE</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	324,286,000	0.00462121	\$1,498,594
Res. Taxable: Full, Shared PIL	RH	0	0.00462121	\$0
Res. Taxable: Farmland 1	R1	99,500	0.00184848	\$184
Multi-Residential Taxable: Full	MT	997,000	0.00462121	\$4,607
New Multi-Residential Taxable: Full	NT	0	0.00462121	\$0
Commercial Taxable: Full, General	CT	4,341,500	0.00622200	\$27,013
Com. Taxable: Full, Shared PIL	CH	0	0.00622200	\$0
Commercial Taxable: Full, General	CM	0	0.00622200	\$0
Com. Taxable: Excess Land	CU	6,300	0.00622200	\$39
Com. Taxable: Vacant Land	CX	135,500	0.00622200	\$843
Com. Taxable: Excess Land Shared PIL	CK	0	0.00622200	\$0
Com Taxable: Farmland 1	C1	0	0.00184848	\$0
Com Taxable: Small-Scale on-Farm Business	C7	0	0.00155550	\$0
Com.New Construction Taxable: Full	XT	0	0.00622200	\$0
Com.New Construction Taxable: Excess Land	XU	0	0.00622200	\$0
Shopping Centre Taxable: Full	ST	0	0.00622200	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU	0	0.00622200	\$0
New Shopping Centre Taxable: Full	ZT	0	0.00622200	\$0
Commercial - Office	DT	0	0.00622200	\$0
Commercial Office : Vacant Land	DU	0	0.00622200	\$0
Landfill Taxable: Full	HT	0	0.00622200	\$0
Industrial Taxable: Full	IT	826,000	0.00837086	\$6,914
Ind. Taxable: Full, Shared PIL	IH	39,100	0.00837086	\$327
Ind. Taxable: Excess Land	IU	0	0.00837086	\$0
Ind. Taxable: Vacant Land	IX	0	0.00837086	\$0
Ind. Taxable: Excess Land Shared PIL	IK	18,100	0.00837086	\$152
Ind Taxable: Small-Scale on-Farm Business	I7	0	0.00209295	\$0
Com New Construction IndustrialTaxable:Full	JT	0	0.00837086	\$0
Com New Const IndustrialTaxable:Excess Land	JU	0	0.00837086	\$0
Large Industrial Taxable: Full	LT	0	0.01295556	\$0
Large Industrial Taxable: Excess Land	LU	0	0.01295556	\$0
Aggregate Extract	VT	37,100	0.00681142	\$253
Pipeline Taxable: Full	PT	10,295,000	0.00764857	\$78,742
Farm Taxable: Full	FT	12,918,947	0.00115530	\$14,925
Managed Forest Taxable: Full	TT	469,700	0.00115530	\$543
TOTALS		354,469,747		\$1,633,136

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 26-09
2026 COUNTY GENERAL TAX RATES AND LEVY**

<u>LEEDS & THE THOUSAND ISLANDS</u>		<u>ASSESSMENT</u>	<u>TAX RATE</u>	<u>LEVY</u> (Assmnt*Rate)
Residential Taxable: Full	RT	2,081,652,988	0.00462121	\$9,619,756
Res. Taxable: Full, Shared PIL	RH	22,500	0.00462121	\$104
Res. Taxable: Farmland 1	R1	14,300	0.00184848	\$26
Multi-Residential Taxable: Full	MT	1,770,000	0.00462121	\$8,180
New Multi-Residential Taxable: Full	NT	0	0.00462121	\$0
Commercial Taxable: Full, General	CT	114,772,600	0.00622200	\$714,115
Com. Taxable: Full, Shared PIL	CH	0	0.00622200	\$0
Commercial Taxable: Full, General	CM	1,417,669	0.00622200	\$8,821
Com. Taxable: Excess Land	CU	1,037,100	0.00622200	\$6,453
Com. Taxable: Vacant Land	CX	667,100	0.00622200	\$4,151
Com. Taxable: Excess Land Shared PIL	CK	0	0.00622200	\$0
Com Taxable: Farmland 1	C1	83,000	0.00184848	\$153
Com Taxable: Small-Scale on-Farm Business	C7	0	0.00155550	\$0
Com.New Construction Taxable: Full	XT	0	0.00622200	\$0
Com.New Construction Taxable: Excess Land	XU	0	0.00622200	\$0
Shopping Centre Taxable: Full	ST	0	0.00622200	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU	0	0.00622200	\$0
New Shopping Centre Taxable: Full	ZT	0	0.00622200	\$0
Commercial - Office	DT	0	0.00622200	\$0
Commercial Office : Vacant Land	DU	0	0.00622200	\$0
Landfill Taxable: Full	HT	0	0.00622200	\$0
Industrial Taxable: Full	IT	2,748,300	0.00837086	\$23,006
Ind. Taxable: Full, Shared PIL	IH	54,200	0.00837086	\$454
Ind. Taxable: Excess Land	IU	164,000	0.00837086	\$1,373
Ind. Taxable: Vacant Land	IX	98,000	0.00837086	\$820
Ind. Taxable: Excess Land Shared PIL	IK	19,400	0.00837086	\$162
Ind Taxable: Small-Scale on-Farm Business	I7	0	0.00209295	\$0
Com New Construction IndustrialTaxable:Full	JT	0	0.00837086	\$0
Com New Const IndustrialTaxable:Excess Land	JU	0	0.00837086	\$0
Large Industrial Taxable: Full	LT	0	0.01295556	\$0
Large Industrial Taxable: Excess Land	LU	0	0.01295556	\$0
Aggregate Extract	VT	2,914,818	0.00681142	\$19,854
Pipeline Taxable: Full	PT	29,241,000	0.00764857	\$223,652
Farm Taxable: Full	FT	109,686,802	0.00115530	\$126,721
Managed Forest Taxable: Full	TT	5,558,800	0.00115530	\$6,422
TOTALS		2,351,922,577		\$10,764,222

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 26-09
2026 COUNTY GENERAL TAX RATES AND LEVY**

<u>ATHENS</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	313,918,259	0.00462121	\$1,450,682
Res. Taxable: Full, Shared PIL	RH	0	0.00462121	\$0
Res. Taxable: Farmland 1	R1	0	0.00184848	\$0
Multi-Residential Taxable: Full	MT	1,049,000	0.00462121	\$4,848
New Multi-Residential Taxable: Full	NT	0	0.00462121	\$0
Commercial Taxable: Full, General	CT	7,801,365	0.00622200	\$48,540
Com. Taxable: Full, Shared PIL	CH	0	0.00622200	\$0
Commercial Taxable: Full, General	CM	0	0.00622200	\$0
Com. Taxable: Excess Land	CU	27,076	0.00622200	\$168
Com. Taxable: Vacant Land	CX	45,500	0.00622200	\$283
Com. Taxable: Excess Land Shared PIL	CK	0	0.00622200	\$0
Com Taxable: Farmland 1	C1	0	0.00184848	\$0
Com Taxable: Small-Scale on-Farm Business	C7	0	0.00155550	\$0
Com.New Construction Taxable: Full	XT	0	0.00622200	\$0
Com.New Construction Taxable: Excess Land	XU	0	0.00622200	\$0
Shopping Centre Taxable: Full	ST	0	0.00622200	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU	0	0.00622200	\$0
New Shopping Centre Taxable: Full	ZT	0	0.00622200	\$0
Commercial - Office	DT	0	0.00622200	\$0
Commercial Office : Vacant Land	DU	0	0.00622200	\$0
Landfill Taxable: Full	HT	0	0.00622200	\$0
Industrial Taxable: Full	IT	191,000	0.00837086	\$1,599
Ind. Taxable: Full, Shared PIL	IH	12,700	0.00837086	\$106
Ind. Taxable: Excess Land	IU	81,600	0.00837086	\$683
Ind. Taxable: Vacant Land	IX	0	0.00837086	\$0
Ind. Taxable: Excess Land Shared PIL	IK	0	0.00837086	\$0
Ind Taxable: Small-Scale on-Farm Business	I7	0	0.00209295	\$0
Com New Construction IndustrialTaxable:Full	JT	0	0.00837086	\$0
Com New Const IndustrialTaxable:Excess Land	JU	0	0.00837086	\$0
Large Industrial Taxable: Full	LT	0	0.01295556	\$0
Large Industrial Taxable: Excess Land	LU	0	0.01295556	\$0
Aggregate Extract	VT	1,336,700	0.00681142	\$9,105
Pipeline Taxable: Full	PT	613,000	0.00764857	\$4,689
Farm Taxable: Full	FT	17,624,500	0.00115530	\$20,362
Managed Forest Taxable: Full	TT	722,300	0.00115530	\$834
TOTALS		343,423,000		\$1,541,899

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 26-09
2026 COUNTY GENERAL TAX RATES AND LEVY**

<u>RIDEAU LAKES</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	2,404,400,760	0.00462121	\$11,111,241
Res. Taxable: Full, Shared PIL	RH	21,800	0.00462121	\$101
Res. Taxable: Farmland 1	R1	0	0.00184848	\$0
Multi-Residential Taxable: Full	MT	5,950,000	0.00462121	\$27,496
New Multi-Residential Taxable: Full	NT	0	0.00462121	\$0
Commercial Taxable: Full, General	CT	47,166,383	0.00622200	\$293,469
Com. Taxable: Full, Shared PIL	CH	802,200	0.00622200	\$4,991
Commercial Taxable: Full, General	CM	0	0.00622200	\$0
Com. Taxable: Excess Land	CU	275,800	0.00622200	\$1,716
Com. Taxable: Vacant Land	CX	337,900	0.00622200	\$2,102
Com. Taxable: Excess Land Shared PIL	CK	54,100	0.00622200	\$337
Com Taxable: Farmland 1	C1	0	0.00184848	\$0
Com Taxable: Small-Scale on-Farm Business	C7	0	0.00155550	\$0
Com.New Construction Taxable: Full	XT	0	0.00622200	\$0
Com.New Construction Taxable: Excess Land	XU	0	0.00622200	\$0
Shopping Centre Taxable: Full	ST	0	0.00622200	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU	0	0.00622200	\$0
New Shopping Centre Taxable: Full	ZT	0	0.00622200	\$0
Commercial - Office	DT	0	0.00622200	\$0
Commercial Office : Vacant Land	DU	0	0.00622200	\$0
Landfill Taxable: Full	HT	0	0.00622200	\$0
Industrial Taxable: Full	IT	7,103,971	0.00837086	\$59,466
Ind. Taxable: Full, Shared PIL	IH	347,600	0.00837086	\$2,910
Ind. Taxable: Excess Land	IU	1,181,300	0.00837086	\$9,888
Ind. Taxable: Vacant Land	IX	0	0.00837086	\$0
Ind. Taxable: Excess Land Shared PIL	IK	101,600	0.00837086	\$850
Ind Taxable: Small-Scale on-Farm Business	I7	16,800	0.00209295	\$35
Com New Construction IndustrialTaxable:Full	JT	0	0.00837086	\$0
Com New Const IndustrialTaxable:Excess Land	JU	0	0.00837086	\$0
Large Industrial Taxable: Full	LT	0	0.01295556	\$0
Large Industrial Taxable: Excess Land	LU	0	0.01295556	\$0
Aggregate Extract	VT	483,900	0.00681142	\$3,296
Pipeline Taxable: Full	PT	952,000	0.00764857	\$7,281
Farm Taxable: Full	FT	96,820,773	0.00115530	\$111,857
Managed Forest Taxable: Full	TT	6,662,400	0.00115530	\$7,697
TOTALS		2,572,679,287		\$11,644,735

**THE UNITED COUNTIES OF LEEDS AND GRENVILLE
SCHEDULE "C" TO BY-LAW NO. 26-09
2026 COUNTY GENERAL TAX RATES AND LEVY**

<u>WESTPORT</u>		ASSESSMENT	TAX RATE	LEVY (Assmnt*Rate)
Residential Taxable: Full	RT	104,203,072	0.00462121	\$481,544
Res. Taxable: Full, Shared PIL	RH	0	0.00462121	\$0
Res. Taxable: Farmland 1	R1	0	0.00184848	\$0
Multi-Residential Taxable: Full	MT	1,627,000	0.00462121	\$7,519
New Multi-Residential Taxable: Full	NT	0	0.00462121	\$0
Commercial Taxable: Full, General	CT	16,061,428	0.00622200	\$99,934
Com. Taxable: Full, Shared PIL	CH	0	0.00622200	\$0
Commercial Taxable: Full, General	CM	0	0.00622200	\$0
Com. Taxable: Excess Land	CU	129,500	0.00622200	\$806
Com. Taxable: Vacant Land	CX	582,000	0.00622200	\$3,621
Com. Taxable: Excess Land Shared PIL	CK	0	0.00622200	\$0
Com Taxable: Farmland 1	C1	0	0.00184848	\$0
Com Taxable: Small-Scale on-Farm Business	C7	0	0.00155550	\$0
Com.New Construction Taxable: Full	XT	0	0.00622200	\$0
Com.New Construction Taxable: Excess Land	XU	0	0.00622200	\$0
Shopping Centre Taxable: Full	ST	0	0.00622200	\$0
Shopping Centre Taxable: Excess Land (Vacant)	SU	0	0.00622200	\$0
New Shopping Centre Taxable: Full	ZT	0	0.00622200	\$0
Commercial - Office	DT	0	0.00622200	\$0
Commercial Office : Vacant Land	DU	0	0.00622200	\$0
Landfill Taxable: Full	HT	0	0.00622200	\$0
Industrial Taxable: Full	IT	0	0.00837086	\$0
Ind. Taxable: Full, Shared PIL	IH	0	0.00837086	\$0
Ind. Taxable: Excess Land	IU	0	0.00837086	\$0
Ind. Taxable: Vacant Land	IX	0	0.00837086	\$0
Ind. Taxable: Excess Land Shared PIL	IK	0	0.00837086	\$0
Ind Taxable: Small-Scale on-Farm Business	I7	0	0.00209295	\$0
Com New Construction IndustrialTaxable:Full	JT	0	0.00837086	\$0
Com New Const IndustrialTaxable:Excess Land	JU	0	0.00837086	\$0
Large Industrial Taxable: Full	LT	0	0.01295556	\$0
Large Industrial Taxable: Excess Land	LU	0	0.01295556	\$0
Aggregate Extract	VT	0	0.00681142	\$0
Pipeline Taxable: Full	PT	0	0.00764857	\$0
Farm Taxable: Full	FT	386,900	0.00115530	\$447
Managed Forest Taxable: Full	TT	0	0.00115530	\$0
TOTALS		122,989,900		\$593,871