



BY – LAW No. 26-08

The Corporation of the United Counties of Leeds and Grenville

A BY-LAW TO SET TAX RATIOS AND TO SET TAX RATE REDUCTIONS FOR PRESCRIBED PROPERTY SUBCLASSES FOR COUNTY AND LOCAL MUNICIPAL PURPOSES FOR THE YEAR 2026

WHEREAS the United Counties of Leeds and Grenville, pursuant to Subsection 308(5) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, (hereinafter referred to as the "Municipal Act") may establish the tax ratios for 2026 for the United Counties of Leeds and Grenville and its local municipalities; and

WHEREAS tax ratios determine the relative amount of taxation to be borne by each property class; and

WHEREAS the property classes have been prescribed by the Minister of Finance pursuant to Section 7 of the Assessment Act, R.S.O. 1990, c. A31, as amended; and

WHEREAS it is necessary for the United Counties of Leeds and Grenville, pursuant to Section 313 of the Municipal Act to establish tax reductions for prescribed property subclasses for 2026 for the United Counties of Leeds and Grenville and the local municipalities; and

WHEREAS the property subclasses for which tax rate reductions are to be established are in accordance with Section 8 of the Assessment Act.

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

1. **THAT** the property tax class ratios for 2026 taxation be established as follows:
 - a) residential/farm property tax class - 1.000000
 - b) multi-residential property tax class - 1.000000
 - c) new multi-residential property tax class - 1.000000
 - d) commercial property tax class - 1.346400
 - e) shopping centre property tax class - 1.346400
 - f) industrial property tax class - 1.811400

- g) large industrial property tax class - 2.803500
- h) aggregate extraction property tax class – 1.473948
- i) landfill property class – 1.346400
- j) pipelines property tax class - 1.655100
- k) farmlands property tax class - 0.250000
- l) managed forest property tax class - 0.250000

2. **THAT** the property tax subclass rate reductions be established as follows:

- a) first subclass of farmland awaiting development in the residential/farm and commercial classes shall be reduced by 60% (0.400000)
- b) small-scale on-farm business subclasses in the commercial property class shall be reduced by 75% (0.336600)
- c) small-scale on-farm business subclasses in the industrial property class shall be reduced by 75% (0.452900)

3. **THAT** this by-law shall come into force and take effect on the date of its passing.

4. **THAT** any by-laws, or parts of by-laws contrary to or inconsistent with this by-law are hereby repealed.

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