



By-law ##-2025



A By-law to Establish the 2025 Tax Rates to be Levied Against the Lower Tier Municipalities

Whereas it is necessary for the Corporation of the County of Northumberland (hereinafter referred to as “The County”), pursuant to subsection 289 (1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, (hereinafter referred to as the “*Municipal Act*”), shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the County; and

Whereas it is necessary for the County pursuant to subsection 311 (2) of the *Municipal Act*, to direct the council of each lower-tier municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality ratable for upper-tier purposes; and

Whereas all property assessment rolls on which the 2025 taxes are to be levied have been returned 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 before the Assessment Review Board and / or the Divisional Court; and

Whereas the “Residential Assessment”, “Multi-Residential Assessment”, “New Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Pipeline Assessment”, “Landfill Assessment”, “Farm Assessment”, “Aggregate Extraction Assessment”, and “Managed Forests Assessment” and the applicable subclasses 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 2025 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for general County purposes, after deduction of other revenues, as directed by County by-law pursuant to subsection 311 (2) of the *Municipal Act*; and

Whereas these tax rates on the aforementioned “Residential Assessment”, “Multi-Residential Assessment”, “New Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Pipeline Assessment”, “Landfill Assessment”,

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“Farm Assessment”, “Aggregate Extraction Assessment” and “Managed Forests Assessment” and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act in the manner set out herein;

Now Therefore Be It Enacted as a by-law of the Council of the Corporation of the County of Northumberland as follows:

1. **That** for the year 2025 in the County of Northumberland, the lower-tier municipalities shall levy upon “Residential Assessment”, “Multi-Residential Assessment”, “New Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Pipeline Assessment”, “Landfill Assessment”, “Farm Assessment”, “Aggregate Extraction Assessment” and “Managed Forests Assessment” and the applicable subclasses the tax rates for General County purposes \$79,700,209. As set out in Schedule “A” attached hereto and which forms part hereof; and
2. **That** County Council directs that the Council of each lower-tier municipality levy the general tax rates as specified herein; and
3. **That** County Council direct that the Property Tax Levy for the general upper-tier purposes as levied against each lower-tier municipality, as set out in Schedule “A”, be paid to the Treasurer of the County of Northumberland in accordance with the following:
 - i. 50 per cent of each municipality’s requirement less the amount of the installment already paid to the County this calendar year, on or before June 30, 2025;
 - ii. 25 per cent of each municipality’s requirement, on or before September 30, 2025;
 - iii. The balance of each municipality’s requirement, on or before December 15, 2025; and
4. **That** in determining the amounts to be paid pursuant to the levies set forth in Paragraph 1 and Schedule “A”, the lower-tier municipalities shall be entitled to deduct from the Property Tax Levy for general upper-tier purposes those monies otherwise payable, excluding interest, previously paid to the County; and
5. **That** the amounts outlined in Paragraph 1 hereof, after any deduction as provided in Paragraph 4, which are not received by the County on the dates set out above, shall bear interest thereon at the rate which the County is required to pay its financial institutions but in no event shall this rate exceed the rate authorized to be charged pursuant to subsection 311 (19) of the *Municipal Act*. This interest shall be added to the amount otherwise payable; and

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6. **That** the County Treasurer is hereby directed and authorized to undertake any required action necessary to collect the levies herein, including advising the lower-tier municipalities of the terms of this by-law forthwith after its enactment; and
7. **That** Schedule "A" providing the 2025 Northumberland County Tax Rates and Levy Estimate by Local Area Municipality shall form part of this by-law; and
8. **That** this by-law comes into force on the day it is passed.

That By-law ##-2025 be introduced and be deemed to be read a first, second and third time, passed, signed and sealed this 16th day of April, 2025.

Brian Ostrander, Warden

Maddison Mather, Clerk