

**The Corporation of the  
United Counties of Prescott and Russell**

**By-law 2024-07**

**To establish tax policy and levy properties for the year 2024.**

Whereas the Corporation of the United Counties of Prescott and Russell (hereinafter referred to as the United Counties of Prescott and Russell) is designated as an upper-tier municipality under the *Municipal Act, 2001*, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*");

And whereas Section 289 of the *Municipal Act* provides that the Council of an upper-tier municipality shall, in each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the upper-tier municipality;

And whereas Section 308 of the *Municipal Act* provides that each upper-tier municipality shall establish tax ratios for each prescribed property class that will apply for both upper-tier and local municipal purposes;

And whereas Sections 313 and 313.1 of the *Municipal Act* provide that each upper-tier municipality shall establish the treatment of the prescribed property subclass that will apply for both upper-tier and local municipal purposes;

And whereas Section 311 of the *Municipal Act* provides for the establishment of tax rates to be levied for upper-tier municipal purposes, estimates of the amounts those rates will raise within each local area municipality, and the structure of instalments by which those estimates will be paid to the upper-tier municipality;

And whereas property classes and property subclasses have been prescribed pursuant to Sections 7 and 8 of the *Assessment Act*, R.S.O. 1990, c. A31, as amended (hereinafter referred to as the "*Assessment Act*");

And whereas all property assessment rolls on which the 2024 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*.

**The Council of the Corporation of the United Counties of Prescott and Russell, in respect of the 2024 taxation year, enacts as follows:**

1. That the United Counties of Prescott and Russell has prepared and adopted estimates of all sums required to be raised during the year for its own purposes against ratable property and property subject to payment in lieu of taxation totalling \$59,567,854 pursuant to Section 289 of the *Municipal Act*.

2. That the tax ratios to apply for upper-tier and local municipal purposes for each of the property classes shall be:
  - a) 1.000000 for the residential property class;
  - b) 1.000000 for the new multi-residential class;
  - c) 0.250000 for the farmland class;
  - d) 0.250000 for the managed forest class;
  - e) 1.200000 for multi-residential class;
  - f) 1.440999 for the commercial class;
  - g) 2.600758 for the industrial broad class;
  - h) 2.446892 for the industrial residual class;
  - i) 3.500000 for the large industrial class;
  - j) 1.000000 for the landfill class; and
  - k) 1.415789 for the pipeline class.
3. That in accordance with Subsection 313(1.3) of the *Municipal Act*, no tax rate reductions shall be applied to the vacant or excess land subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the *Assessment Act*.
4. That the tax rates that would otherwise be levied for upper-tier and local municipal purposes for the subclasses prescribed under paragraph 1 of Subsection 8(1) of the *Assessment Act* shall be reduced as follows:
  - a) For the first subclass of farmland awaiting development in the residential/farm property class by 75 percent;
  - b) For the first subclass of farmland awaiting development in all other classes by the percentage required so that the tax rate matches the tax rate for the first subclass of in the residential/farm property class;
  - c) For the second subclass of farmland awaiting development for all property classes by 25 percent.
5. That each local area municipality within the United Counties of Prescott and Russell shall levy on all property ratable for upper-tier purposes the tax rates set out in Schedule A attached hereto and forming part of this By-law.

6. That each local area municipality within the United Counties of Prescott and Russell shall impose on all property eligible for a payment in lieu of taxation for upper-tier purposes the rates set out in Schedule B attached hereto and forming part of this By-law.
7. That in accordance with Subsection 311(11) of the *Municipal Act*, the United Counties of Prescott and Russell has prepared estimates of the taxes and payments in lieu of tax to be raised for upper-tier municipal purposes within each local area municipality and said estimates are set out in Schedule C attached hereto and forming part of this By-law.
8. That pursuant to Sections 311 and 322 of the *Municipal Act*, and Ontario Regulation 382/98 made under that *Act*, the amounts raised by the local area municipalities in accordance with this By-law shall be paid to the United Counties of Prescott and Russell in accordance with Schedule C of this By-Law and the following:

<b>Instalment Due Date</b>	<b>Instalment Amount</b>
March 31 <sup>st</sup>	25% of the amount required for upper-tier purposes for the prior year
June 30 <sup>th</sup>	50% of the amount required for upper-tier purposes for the year less the amount of the March 31 <sup>st</sup> instalment paid on or before June 30 <sup>th</sup>
September 30 <sup>th</sup>	25% of the amount required for upper-tier purposes for the year
December 15 <sup>th</sup>	The balance of amount required for upper-tier purposes for the year including prescribed adjustments that may be made subsequent to the establishment of estimates for the year

9. That for greater clarity, the December 15<sup>th</sup> payment shall include a reconciliation of the upper-tier share of amounts received by local area municipalities in respect of:
  - a) railway and power utility lands pursuant to Section 315 of the *Municipal Act*; and
  - b) universities and other institutions pursuant to Section 323 of the *Municipal Act*.

10. That pursuant to Subsection 311(19) of the *Municipal Act*, a lower-tier municipality that fails to make any payment or portion thereof, as provided in this By-law shall pay the interest on the amount in default at a rate of 15% per annum from the date the payment is due until finally paid.

11. That the taxes imposed under this By-law shall be deemed to be imposed on the first day of the taxation year.

By-law read a first, second, and third time, and passed on February 28, 2024.

Original copy signed by Pierre Leroux  
Pierre Leroux, Warden

Original copy signed by Stéphane P. Parisien  
Stéphane P. Parisien, Deputy Clerk

## Schedule A to By-law 2024-07

### 2024 Property Taxes by Property Class

Property Class/Subclass	Realty Tax Class (RTC)/Realty Tax Qualifier (RTQ)	Current Value Assessment (CVA)	Tax Ratio	Upper-Tier Tax Rate	Upper-Tier Tax
Residential	RT	\$10,419,988,534	1.000000	0.00462642	\$48,207,243
Farm	FT	\$2,273,250,000	0.250000	0.00115661	\$2,629,264
Managed Forest	TT	\$33,417,800	0.250000	0.00115661	\$38,651
New Multi-Residential	NT	\$41,279,600	1.000000	0.00462642	\$190,977
Multi-Residential	MT	\$138,482,900	1.200000	0.00555170	\$768,816
Commercial	CT	\$771,006,045	1.440999	0.00666667	\$5,140,043
Commercial	DT	\$3,529,300	1.440999	0.00666667	\$23,529
Commercial	GT	\$1,022,500	1.440999	0.00666667	\$6,817
Commercial	ST	\$51,740,200	1.440999	0.00666667	\$344,935
Commercial - Excess Land	CU	\$14,590,012	1.440999	0.00666667	\$97,267
Commercial - Excess Land	SU	\$164,700	1.440999	0.00666667	\$1,098
Commercial - Vacant Land	CX	\$36,251,900	1.440999	0.00666667	\$241,679
Commercial - Small-Scale On-Farm Business	C7	\$74,000	1.440999	0.00666667	\$493
Industrial	IT	\$88,502,550	2.446892	0.01132035	\$1,001,881
Industrial - Excess Land	IU	\$1,840,350	2.446892	0.01132035	\$20,833
Industrial - Excess Land	IX	\$6,293,300	2.446892	0.01132035	\$71,242
Industrial - Small-Scale On-Farm Business	I7	\$117,000	2.446892	0.01132035	\$1,324
Industrial - Small-Scale On-Farm Business	I0	\$100,000	2.446892	0.01132035	\$1,132
Large Industrial	LT	\$16,375,400	3.500000	0.01619247	\$265,158
Large Industrial - Excess Land	LU	\$335,600	3.500000	0.01619247	\$5,434
Pipeline	PT	\$30,973,000	1.415789	0.00655003	\$202,874
<b>Total Taxable</b>		<b>\$13,929,334,691</b>			<b>\$59,260,690</b>

\*Amounts may vary due to rounding

## Schedule B to By-law 2024-07

### 2024 Payments in Lieu by Property Class

Property Class/Subclass	Realty Tax Class (RTC)/Realty Tax Qualifier (RTQ)	Current Value Assessment (CVA)	Tax Ratio	Upper-Tier Rate	Upper-Tier Payment in Lieu
Residential	RF	\$8,000	1.000000	0.00462642	\$37
Residential	RG	\$11,499,000	1.000000	0.00462642	\$53,199
Residential	RH	\$114,600	1.000000	0.00462642	\$530
Residential	RP	\$236,000	1.000000	0.00462642	\$1,092
Commercial	CF	\$24,119,300	1.440999	0.00666667	\$160,796
Commercial	CG	\$10,068,400	1.440999	0.00666667	\$67,123
Commercial	CH	\$1,343,300	1.440999	0.00666667	\$8,955
Commercial	GF	\$18,500	1.440999	0.00666667	\$123
Commercial - Excess Land	CK	\$38,700	1.440999	0.00666667	\$258
Commercial - Vacant Land	CZ	\$599,400	1.440999	0.00666667	\$3,996
Industrial	IG	\$7,800	2.446892	0.01132035	\$88
Industrial	IH	\$691,700	2.446892	0.01132035	\$7,830
Industrial - Excess Land	IK	\$76,900	2.446892	0.01132035	\$871
Industrial - Vacant Land	IZ	\$35,000	2.446892	0.01132035	\$396
Landfill	HF	\$404,200	1.000000	0.00462642	\$1,870
<b>Total Payment in Lieu</b>		<b>\$49,260,800</b>			<b>\$307,164</b>

\*Amounts may vary due to rounding

**Schedule C to By-law 2024-07**

**2024 Taxable Assessment per Local Area Municipality**

<b>Assessment</b>	<b>Township of Alfred and Plantagenet</b>	<b>Municipality of Casselman</b>	<b>Township of Champlain</b>	<b>City of Clarence-Rockland</b>	<b>Township of East Hawkesbury</b>	<b>Town of Hawkesbury</b>	<b>The Nation Municipality</b>	<b>Russell Township</b>	<b>Total</b>
2024 Taxable Assessment	\$1,308,104,900	\$572,751,500	\$1,171,441,300	\$3,555,078,809	\$683,517,000	\$878,652,900	\$2,448,765,573	\$3,311,022,709	\$13,929,334,691
2024 Payment in Lieu Taxable	\$4,936,100	\$1,744,900	\$4,333,400	\$4,949,200	\$6,189,000	\$11,464,100	\$10,714,900	\$4,929,200	\$49,260,800
Total 2024 Assessment	\$1,313,041,000	\$574,496,400	\$1,175,774,700	\$3,560,028,009	\$689,706,000	\$890,117,000	\$2,459,480,473	\$3,315,951,909	\$13,978,595,491

**2024 Taxation Levy per Local Area Municipality**

<b>Estimate</b>	<b>Township of Alfred and Plantagenet</b>	<b>Municipality of Casselman</b>	<b>Township of Champlain</b>	<b>City of Clarence-Rockland</b>	<b>Township of East Hawkesbury</b>	<b>Town of Hawkesbury</b>	<b>The Nation Municipality</b>	<b>Russell Township</b>	<b>Total</b>
2024 Taxation Levy	\$5,333,263	\$2,870,973	\$5,201,367	\$16,079,323	\$2,245,954	\$4,687,663	\$8,472,560	\$14,369,587	\$59,260,690
2024 Payment in Lieu Levy	\$29,974	\$12,010	\$29,431	\$32,492	\$37,174	\$76,895	\$56,666	\$32,522	\$307,164
Total 2024 Taxation Levy	\$5,363,237	\$2,882,983	\$5,230,798	\$16,111,815	\$2,283,128	\$4,764,558	\$8,529,226	\$14,402,109	\$59,567,854

**2024 Taxation Levy Instalments per Local Area Municipality**

<b>Instalments</b>	<b>Township of Alfred and Plantagenet</b>	<b>Municipality of Casselman</b>	<b>Township of Champlain</b>	<b>City of Clarence-Rockland</b>	<b>Township of East Hawkesbury</b>	<b>Town of Hawkesbury</b>	<b>The Nation Municipality</b>	<b>Russell Township</b>	<b>Total</b>
Payment 1, Due March 31 <sup>st</sup>	\$1,253,219	\$674,338	\$1,222,409	\$3,763,257	\$532,417	\$1,117,882	\$1,991,151	\$3,364,253	\$13,918,926
Payment 2, Due June 1 <sup>st</sup>	\$1,428,400	\$767,154	\$1,392,990	\$4,292,651	\$609,147	\$1,264,397	\$2,273,462	\$3,836,802	\$15,865,003
Payment 3, Due September 30 <sup>th</sup>	\$1,340,809	\$720,745	\$1,307,700	\$4,027,953	\$570,782	\$1,191,140	\$2,132,307	\$3,600,527	\$14,891,963
Payment 4, Due December 15 <sup>th*</sup>	\$1,340,809	\$720,746	\$1,307,699	\$4,027,954	\$570,782	\$1,191,139	\$2,132,306	\$3,600,527	\$14,891,962
<b>Total</b>	\$5,363,237	\$2,882,983	\$5,230,798	\$16,111,815	\$2,283,128	\$4,764,558	\$8,529,226	\$14,402,109	\$59,567,854

**\*Payment 4 is a reconciliation payment and amounts shown represent preliminary estimates only.**