



**THE CORPORATION OF THE
MUNICIPALITY OF ARRAN-ELDERSLIE**

BY-LAW NO. 26-2025

**BEING A BY-LAW TO ASSESS AND LEVY THE RATES REQUIRED
FOR THE LAWFUL PURPOSES OF
THE MUNICIPALITY OF ARRAN-ELDERSLIE FOR 2025**

Whereas Section 290 of the Municipal Act, 2001, S. O. 2001, c. 25, as amended, provides that a local municipality shall in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality; and

Whereas Section 312 of the Municipal Act, 2001, S. O. 2001, c. 25, as amended, provides that for purposes of raising the general local municipality 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 rateable for local municipal purposes; and

Whereas Section 340 of the Municipal Act, 2001, S. O. 2001, c. 25, as amended, provides that the treasurer of a local municipality shall prepare a tax roll for each year based on the last returned assessment roll for the year and that the treasurer shall collect the taxes once the tax roll has been prepared; and

Whereas Section 342 of the Municipal Act, 2001, S. O. 2001, c. 25, as amended, authorizes municipalities to pass by- laws providing for the payment of taxes; and

Whereas Section 355 of the Municipal Act, 2001, S. O. 2001, c. 25, as amended provides that a local municipality may pass a by-law providing that where, in any year, the total amount of taxes to be imposed on a property would be less than the tax amount specified by the municipality in the by-law, the amount of actual taxes payable shall be zero or an amount not exceeding the specified amount.

Whereas Section 398 of the Municipal Act, 2001, S. O. 2001, c. 25, as amended, provides that fees and charges imposed by the municipality, upper -tier municipality or local board may be added to the tax roll and collected in the same manner as municipal taxes; and

Whereas the Education Act, R. S. O. 1990, Ch. E. 2, provides that Section 257.12 subject to the regulations, the following shall in each year levy and collect the tax rates prescribed under section 257. 12 for school purposes on the property indicated; and

WHEREAS the sum of \$7,233,947 is required by taxation in the year 2025 for Municipal purposes; and

WHEREAS the Corporation of the County of Bruce did pass By-law Number 2025-017 on the 20th day of March, 2025 thereby setting the 2025 tax ratios, the general County tax rate for 2025 and the estimated amount to be raised by the Municipality of Arran-Elderslie for the County in the amount of \$4,037,500; and

WHEREAS the sum of \$1,497,424 is required by taxation in the year 2025 for School purposes as set by the Province of Ontario depending on the classification of

assessment; and

WHEREAS for the year 2025 the rateable property of the Municipality of Arran-Elderslie according to the last revised assessment roll is \$1,148,503,640.

2025 Assessment and Tax Levy						
Property Class	Class	Returned Assessment	County	Education	Municipal	Total
Residential	RT	\$562,662,785	\$2,958,115	\$860,874	\$5,300,025	\$9,119,014
Multi-Residential	MT	\$11,653,345	\$61,266	\$17,830	\$109,769	\$188,864
Multi-Residential - New	NT	\$3,221,000	\$16,934	\$4,928	\$30,340	\$52,202
Commercial	CT	\$34,788,570	\$225,529	\$306,139	\$404,078	\$935,746
Commercial - Vacant Land	CU	\$207,100	\$1,343	\$1,822	\$2,406	\$5,571
Commercial - Excess Land	CX	\$410,400	\$2,661	\$3,612	\$4,767	\$11,039
G - Parking Lot	GT	\$148,300	\$961	\$1,305	\$1,723	\$3,989
Industrial	IT	\$4,102,306	\$37,693	\$36,100	\$67,534	\$141,328
Industrial - Full	IH	\$54,000	\$496	\$675	\$889	\$2,060
Industrial - Vacant Land Share	IJ	\$6,300	\$58	\$79	\$104	\$240
Industrial - Vacant Land	IX	\$41,500	\$381	\$365	\$683	\$1,430
Industrial - Excess Land	IU	\$103,700	\$953	\$913	\$1,707	\$3,573
Industrial - Small Scale	I7	\$24,500	\$225	\$54	\$403	\$682
Aggregate Extraction	VT	\$1,113,400	\$8,324	\$5,689	\$14,915	
P - Pipeline	PT	\$6,454,000	\$34,487	\$56,795	\$61,791	\$153,073
F - Farmland	FT	\$520,844,434	\$684,567	\$199,223	\$1,226,531	\$2,110,321
T - Managed Forest	TT	\$2,668,000	\$3,507	\$1,021	\$6,283	\$10,810
Total Taxable Assessment		\$1,148,503,640	\$4,037,500	\$1,497,424	\$7,233,947	\$12,739,942
Landfill PIL	HF	\$181,200	\$1,166	\$1,776	\$2,089	\$5,031
Commercial PIL (Full)	CF	\$2,631,900	\$17,062	\$25,793	\$30,570	\$73,425
Commercial PIL (General)	CG	\$599,100	\$3,884	\$0	\$6,959	\$10,843
Residential PIL (Full)	RF	\$45,600	\$240	\$70	\$430	\$739
Residential PIL (General)	RG	\$348,000	\$1,830	\$0	\$3,278	\$5,108
Total Taxable and PIL		\$1,152,309,440	\$4,061,681	\$1,525,062	\$7,277,272	\$12,835,087
Exempt Properties	E	\$59,143,860	\$0	\$0	\$0	\$0
Total Assessment Value		\$1,211,453,300	\$4,061,681	\$1,525,062	\$7,277,272	\$12,835,087

NOW THEREFORE THE CORPORATION OF THE MUNICIPALITY OF ARRAN-ELDERSLIE HEREBY ENACTS AS FOLLOWS:

1. That the sum of \$7,233,947 shall be raised for the lawful municipal purposes of the Corporation of the Municipality of Arran-Elderslie for the year 2025.
2. That the General Municipal Tax Rates for 2025 to be applied to each class of assessment, in accordance with tax ratios established by the County of Bruce as follows:

2025 Tax Rates							
Property Class	Class	Tax Ratio	Weighted Assessment	County	Education	Municipal	Total
Residential	RT	1.000000	\$562,662,785	0.00525735	0.00153000	0.00941954	0.01620689
Multi-Residential	MT	1.000000	\$11,653,345	0.00525735	0.00153000	0.00941954	0.01620689
Multi-Residential - New	NT	1.000000	\$3,221,000	0.00525735	0.00153000	0.00941954	0.01620689
Commercial	CT	1.233100	\$42,897,786	0.00648284	0.00880000	0.01161524	0.02689808
Commercial - Vacant Land	CU	1.233100	\$255,375	0.00648284	0.00880000	0.01161524	0.02689808
Commercial - Excess Land	CX	1.233100	\$506,064	0.00648284	0.00880000	0.01161524	0.02689808
G - Parking Lot	GT	1.233100	\$182,869	0.00648284	0.00880000	0.01161524	0.02689808
Industrial	IT	1.747700	\$7,169,600	0.00918827	0.00880000	0.01646252	0.03445079
Industrial - Full	IH	1.747700	\$94,376	0.00918827	0.01250000	0.01646252	0.03815079
Industrial - Vacant Land Share	IJ	1.747700	\$11,011	0.00918827	0.01250000	0.01646252	0.03815079
Industrial - Vacant Land	IX	1.747700	\$72,530	0.00918827	0.00880000	0.01646252	0.03445079
Industrial - Excess Land	IU	1.747700	\$181,236	0.00918827	0.00880000	0.01646252	0.03445079
Industrial - Small Scale	I7	1.747700	\$42,819	0.00918827	0.00220000	0.01646252	0.02785079
Aggregate Extraction	VT	1.422116	\$1,583,384	0.00747656	0.00511000	0.01339567	0.02598223
P - Pipeline	PT	1.016400	\$6,559,846	0.00534357	0.00880000	0.00957402	0.02371759
F - Farmland	FT	0.250000	\$130,211,109	0.00131434	0.00038250	0.00235489	0.00405173
T - Managed Forest	TT	0.250000	\$667,000	0.00131434	0.00038250	0.00235489	0.00405173
Total Taxable Assessment			\$767,972,133				
Landfill PIL	HF	1.223946	\$221,779	0.00643471	0.00980000	0.01152900	0.02776371
Commercial PIL (Full)	CF	1.233100	\$3,245,396	0.00648284	0.00980000	0.01161524	0.02789808
Commercial PIL (General)	CG	1.233100	\$738,750	0.00648284		0.01161524	0.01809808
Residential PIL (Full)	RF	1.000000	\$45,600	0.00525735	0.00153000	0.00941954	0.01620689
Residential PIL (General)	RG	1.000000	\$348,000	0.00525735		0.00941954	0.01467689
Total Taxable and PIL			\$772,571,658				

3. That the minimum tax charged shall be \$20.00 and that the difference between the actual tax and the minimum tax shall form part of the general funds of the municipality.
4. That the waste collection annual flat rate of \$112.00 per domestic and commercial premise shall be charged as an area rate (not included in the tax rate) under miscellaneous charges on the tax bill and every domestic and commercial premise in the Municipality shall be charged for collection whether they participate in collection or not.
5. That the final taxes less the interim Taxes shall be due and payable in two approximately equal instalments on or before office closing on August 28th, 2025, and on or before office closing on October 28th, 2025.
6. A penalty at the rate of 1.25% will be charged on the first day of default and on the first day of each calendar month thereafter in which default continues on all unpaid instalments of taxes until December 31, 2025, after which the interest rates of 1.25% per month for each month or fraction thereof will be added.
7. That this by-law shall take effect with final passing.

READ a FIRST and SECOND time this 14th day of April, 2025.

READ a THIRD time and finally passed this 14th day of April, 2025.

Steve Hammell, Mayor

Christine Fraser-McDonald, Clerk