

Corporation of the Town of Renfrew
By-Law Number 48-2025

Being a by-law to establish the 2025 property tax rates to raise the general municipal levy and establish penalty and interest rates for non-payment of taxes on the due date.

Whereas, the Council of the Corporation of the Town of Renfrew shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the municipal corporation pursuant to Section 290 of the *Municipal Act, 2001, S.O. 2001*, as amended or replaced from time to time (hereinafter referred to as "The Act"); and

Whereas, the Council of the Corporation of the Town of Renfrew on May 6, 2025, adopted the sum of twelve million, four hundred and ninety-four thousand, two hundred and eighty-one dollars (\$12,494,281.00) as the estimate of the municipal property tax levy required during the year 2025 for general, capital and all other purposes of the Corporation of the Town of Renfrew; and

Whereas, Section 308 of The Act requires tax rates to be established in the same proportion as the tax ratios established by the County of Renfrew By-law 41-25; and

Whereas, Section 208 of The Act provides that a municipality may establish a Special Charge by levy upon rateable property in the improvement area which has been designated under Section 204; and

Whereas, Section 208 of The Act provides that the municipality may establish a minimum or maximum charge or both, expressed for one or more separately assessed properties or categories of separately assessed properties in a prescribed class as dollar amounts; and

Whereas, Section 312 of The Act provides that for the purposes of raising the general local municipal levy, the Council of a local municipality shall, each year, pass a by-law levying a separate tax rate on the assessment in each property class in the local municipality rateable for local municipality purposes; and

Whereas, in accordance with Section 313 of The Act, the County of Renfrew By-law 42-25 has established tax rate reductions for prescribed subclasses of property for 2025; and

Whereas, Section 342 of The Act provides that a municipality may pass a by-law establishing different instalments and due dates for taxes on a property; and

Whereas, Section 343 of The Act provides that a municipality may pass a by-law providing for the billing of a property class separately from the other property classes; and

Whereas, Section 345 of The Act provides that a local municipality may pass a by-law to impose late payment charges for the non-payment of taxes or any installment by the due date; and

Whereas, the County of Renfrew has adopted By-law 43-25 directing the Council of the Corporation of the Town of Renfrew to levy specified tax rates on the assessment for County purposes; and

Whereas, the Province of Ontario has by regulation directed the Council of the Corporation of the Town of Renfrew to levy specified tax rates on certain assessment for Municipal and Education purposes;

Now Therefore the Council of the Corporation of the Town of Renfrew hereby enacts as follows:

1. That for the year 2025 the rates to be applied on the taxable and payment-in-lieu assessment rateable for municipal purposes shall be as follows (Schedule A):

Residential	0.01331763
New Multi-Residential	0.01331763
Multi-residential	0.02588415
Commercial – Occupied	0.02416751
Commercial - Vacant/Excess	0.02416751
Industrial – Occupied	0.03285332
Industrial – Vacant/Excess	0.03285332
Large Industrial – Occupied	0.03595761

Large Industrial – Vacant/Excess	0.03595761
Landfill	0.01583554
Pipelines	0.01774974
Farmland	0.00332941
Managed Forest	0.00332941

2. That for the purposes of this by-law:
 - a. the commercial property class includes all commercial office property, shopping centre property, and new construction commercial; and
 - b. the industrial class includes those all properties designated as new construction industrial.
3. That final tax bills for the protected classes, being the Commercial, Industrial, Large Industrial and Multi-Residential, may be processed separately from the other property classes.
4. That all taxes shall be deemed to have been imposed and become due and payable on the first day of January 2025 but may be paid in four instalments being March 31, 2025 (first instalment of interim bill), May 30, 2025 (second instalment of interim bill), August 29, 2025 (first instalment of final bill) and October 31, 2025 (balance of final bill).
5. That there shall be imposed a penalty for non-payment of taxes on the due date or any instalment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default, and interest of 1.25% shall be added on the first day of each calendar month thereafter in which default continues.
6. That the Treasurer may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
7. That taxes are payable to the Corporation of the Town of Renfrew at the Municipal Office, 127 Raglan St. S., Renfrew, Ontario, or by telephone or internet banking, or by pre-authorized withdrawal.
8. That this by-law shall come into force and deemed passed as per regulation noted in Part VI.1 of the Municipal Act, 2001, as amended or replaced from time to time. [Strong Mayor Powers]

Read a first and second time this 13th day of May, 2025.

Read a third and final time this 13th day of May, 2025.



 Tom Sidney, Mayor



 Carolynn Errett, Town Clerk



By signing this by-law on May ^{14th} ~~13~~, 2025 Mayor Sidney has granted approval and will not exercise the power to veto this by-law under the Strong Mayor Powers.

SCHEDULE A TO BY-LAW 45-2025

TOWN OF RENFREW

2025 FINAL TAX RATES

CLASS		TOWN RATES	COUNTY RATES	EDUCATION RATES	TOTAL TAX RATES
Residential	RT	0.01331763	0.00435326	0.00153000	0.01920089
Multi Residential	MT	0.02588415	0.00846100	0.00153000	0.03587515
New Multi-Residential	NT	0.01331763	0.00435326	0.00153000	0.01920089
Commercial	CT	0.02416751	0.00789986	0.00880000	0.04086737
Commercial: Excess Land	CU	0.02416751	0.00789986	0.00880000	0.04086737
Commercial: Vacant Land (CY)	CX	0.02416751	0.00789986	0.00880000	0.04086737
Shopping Centre	ST	0.02416751	0.00789986	0.00880000	0.04086737
Shopping Centre - Vacant Land	SU	0.02416751	0.00789986	0.00880000	0.04086737
Industrial (IH)	IT	0.03285332	0.01073907	0.00880000	0.05239239
Industrial: Excess Land (IZ)	IU	0.03285332	0.01073907	0.00880000	0.05239239
Industrial: Vacant Land (IJ)	IX	0.03285332	0.01073907	0.00880000	0.05239239
Industrial: New Construction	JT	0.03285332	0.01073907	0.00880000	0.05239239
Large Industrial	LT	0.03595761	0.01175380	0.00880000	0.05651141
Large Industrial: Excess Land	LU	0.03595761	0.01175380	0.00880000	0.05651141
Landfill Taxable Full	HT	0.01583554	0.00517631	0.00880000	0.02981185
Pipelines	PT	0.01774974	0.00580202	0.00880000	0.03235176
Farmlands	FT	0.00332941	0.00108832	0.00038250	0.00480023
Managed Forest	TT	0.00332941	0.00108832	0.00038250	0.00480023

Payments In Lieu of Taxes		TOWN RATES	COUNTY RATES	EDUCATION RATES	TOTAL TAX RATES
Commercial (CF, CG, CH, CP, CY)	CF	0.02416751	0.00789986	0.01250000	0.04456737
Industrial, Shared (IH, IJ, IZ)	IH	0.03285332	0.01073907	0.01250000	0.05609239
Landfill PIL Full	HF	0.01583554	0.00517631	0.00980000	0.03081185
Pipeline	PT	0.01774974	0.00580202	0.00980000	0.03335176