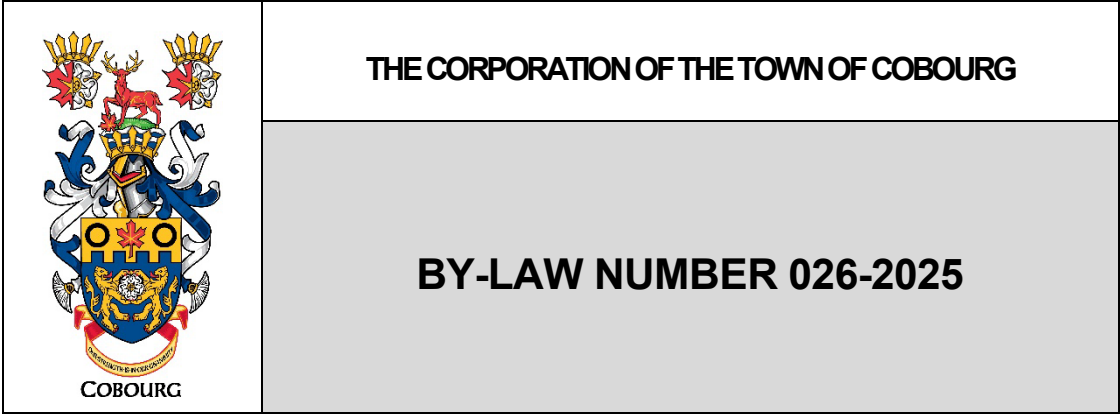




**BEING A BY-LAW TO TO AUTHORIZE THE LEVYING OF TAX RATES AND COLLECTION OF TAXES FOR THE YEAR 2025**

**WHEREAS** it is necessary for the Council of the Corporation of the Town of Cobourg pursuant to Section 307 of the *Municipal Act, 2001 Ch. 25* as amended to levy on the whole rateable property according to the last revised assessment roll the sums as set forth for various purposes in Schedule "A" attached hereto for the current year; and

**WHEREAS** pursuant to the County of Northumberland By-Law Number 15-2025 tax ratios which establish the relative amounts of taxation to be borne by each property class have been adopted as set out in Schedule "B"; and

**WHEREAS** the property classes have been prescribed by the Minister of Finance under the *Assessment Act R.S.O. 1990*, Clause A. 31 as amended and Regulations thereto; and

**WHEREAS** pursuant to the County of Northumberland By-Law Number 16-2025 to adopt estimates of all sums required by the County of Northumberland for the purposes of the county and to provide a levy on its constituent municipalities as set out in Schedule "C"; and

**WHEREAS** pursuant to the Province of Ontario Regulation 98/06 being a regulation to amend Ontario Regulation 400/98 made under the Education Act, the Council of the Town of Cobourg is directed to levy specified tax rates on the assessment for school purposes as set out in Schedule "D"; and

**WHEREAS** an interim levy was made before the adoption of the estimates for the current year.

**NOW THEREFORE BE IT RESOLVED THAT THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE TOWN OF COBOURG ENACTS AS FOLLOWS:**

1. For the year 2025, the Corporation of the Town of Cobourg shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment and Farmland Assessment the rates of taxation as set out in Schedule "A" attached to this by-law.
2. That the estimates for the year 2025 for General Municipal Purposes as set out in Schedule "E" attached hereto are hereby adopted.
3. That the levy provided for in this by-law in the amount of \$32,971,349 shall be reduced by the amount of the interim levy for 2025.

4. For payments-in-lieu of taxes due to the Corporation of the Town of Cobourg, the actual amount due to the Corporation of the Town of Cobourg shall be based on the assessment roll and the tax rates for the year 2025.
5. For the railway rights of way taxes due to the Corporation of the Town of Cobourg in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act, 2001 the actual amount due to the Corporation of the Town of Cobourg shall be based on the assessment roll and the tax rates for the year 2025.
6. That the Treasurer is hereby authorized to mail to the person taxed a written or printed notice specifying the amount of taxes payable to him or cause it to be mailed to the address of the residence or place of business of such person.
7. That for all property types listed in schedule A, payments of taxes including all rents and rates payable as taxes shall be made into the office of the Treasurer and shall be due and payable on or before the 30th day of June 2025 and on or before the 30th day of September 2025.
8. That a percentage charge is hereby imposed, and the Treasurer is authorized to impose the percentage charge as a penalty for non-payment of taxes or any class or installment thereof in accordance with the provision of By-law Number 36-84.
9. That the Treasurer is authorized to receive payments on account of taxes for the year in advance of the day fixed for payment of any installment of such taxes.
10. That where the Treasurer received part payment on account of taxes due for any year, he shall credit such part payment first on account of the interest and penalty charges, if any, added to such taxes.
11. That in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.
12. That the Treasurer is hereby directed to levy and collect the taxes in accordance with the provisions of the Municipal Act with respect to the levy of rates and collection of taxes.
13. If any section or portion of this By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the Town of Cobourg that all remaining sections and portions of this By-law and of Schedule "A" continue in force and effect.
14. Schedule "A", "B", "C", "D" and "E" attached hereto shall be and form a part of this By-law.

READ and finally passed in Open Council this 28<sup>th</sup> day of May, 2025.

“Lucas Cleveland”

\_\_\_\_\_  
Lucas Cleveland, Mayor

“Kristina Lepik”

\_\_\_\_\_  
Kristina Lepik, Deputy Clerk

BY-LAW NUMBER 026 2025

SCHEDULE "A"  
TAX RATES FOR 2025  
TOWN OF COBOURG

|                           |    | Town       | County     | Education  | Total     |
|---------------------------|----|------------|------------|------------|-----------|
| Residential               | RT | 0.01044195 | 0.00596085 | 0.00153000 | 0.0179328 |
| Multi-Residential         | MT | 0.01461873 | 0.00834519 | 0.00153000 | 0.0244939 |
| New Multi-Residential     | NT | 0.01044195 | 0.00596085 | 0.00153000 | 0.0179328 |
| Commercial                | CT | 0.01566293 | 0.00894128 | 0.00880000 | 0.0334042 |
| Commercial - Vacant       | CU | 0.01566293 | 0.00894128 | 0.00880000 | 0.0334042 |
| Commercial - New          | XT | 0.01566293 | 0.00894128 | 0.00880000 | 0.0334042 |
| Commercial - New - Vacant | XU | 0.01566293 | 0.00894128 | 0.00880000 | 0.0334042 |
| Industrial                | IT | 0.02192810 | 0.01251779 | 0.00880000 | 0.0432459 |
| Industrial - Vacant       | IU | 0.02192810 | 0.01251779 | 0.00880000 | 0.0432459 |
| Farmlands                 | FT | 0.00261049 | 0.00149021 | 0.00038250 | 0.0044832 |
| Landfill                  | HF | 0.01044195 | 0.05960850 | 0.00880000 | 0.0788505 |
| Pipelines                 | PT | 0.01251050 | 0.00714169 | 0.00880000 | 0.0284522 |
| Aggregate Extraction      | VT | 0.01784303 | 0.01018580 | 0.00511000 | 0.0331388 |
| Managed Forest            | TT | 0.00261049 | 0.00149021 | 0.00038250 | 0.0044832 |

**BY-LAW NUMBER 026-2025**

**Schedule "B"**

**Tax Ratios for the  
County Of Northumberland  
{By-law #15-2025}**

| <b>Class</b>          | <b>Tax Ratio</b> |
|-----------------------|------------------|
| Residential/Farm      | 1.0000           |
| Multi-Residential     | 1.4000           |
| New Multi-Residential | 1.0000           |
| Commercial:           |                  |
| - Occupied            | 1.5000           |
| - Vacant Units        | 1.5000           |
| - Vacant Land         | 1.5000           |
| Industrial:           |                  |
| - Occupied            | 2.1000           |
| - Vacant Units        | 2.1000           |
| - Vacant Land         | 2.1000           |
| Pipelines             | 1.1981           |
| Landfill              | 1.0000           |
| Farmlands             | 0.2500           |
| Aggregate Extraction  | 1.7088           |
| Managed Forest        | 0.2500           |

**BY-LAW NUMBER 026-2025**

**SCHEDULE "C"**  
**2025**  
**COUNTY OF NORTHUMBERLAND LEVY**  
**(BY-LAW 16-2025)**

| <b>Lower Tier Member</b>      | <b>2025 General Levy</b> | <b>Percentage</b> |
|-------------------------------|--------------------------|-------------------|
| Town of Cobourg               | \$19,033,832             | 24%               |
| Municipality of Port Hope     | \$15,302,395             | 19%               |
| Municipality of Trent Hills   | \$11,302,664             | 14%               |
| Municipality of Brighton      | \$10,365,500             | 13%               |
| Township of Hamilton          | \$10,419,992             | 13%               |
| Township of Alnwick/Haldimand | \$7,799,956              | 10%               |
| Township of Cramahe           | \$5,475,870              | 7%                |
| <b>2025 Requirement</b>       | <b>\$79,700,209</b>      | <b>100%</b>       |

**BY-LAW NUMBER 026-2025**

**SCHEDULE "D"**

**COMMERCIAL AND INDUSTRIAL & PIPELINE TAX RATES  
FOR EDUCATION IN  
THE COUNTY OF NORTHUMBERLAND**

| <b>Property Class</b>             | <b>2025 Tax Rates</b> |
|-----------------------------------|-----------------------|
| Commercial:                       |                       |
| - Occupied                        | 0.0088000             |
| - Occupied - New Construction     | 0.0088000             |
| - Vacant Lands                    | 0.0088000             |
| - Vacant Lands - New Construction | 0.0088000             |
| Industrial:                       |                       |
| - Occupied                        | 0.0088000             |
| - Vacant Lands                    | 0.0088000             |
| Pipeline                          | 0.0088000             |

**BY-LAW NUMBER 026-2025**

**SCHEDULE "E"**  
**TOWN OF COBOURG**  
**2025 CURRENT OPERATING BUDGET**

| <b>Function</b>                           | <b>2025 Budget</b>  |
|-------------------------------------------|---------------------|
| <b>Net Expenditures</b>                   |                     |
| General Government                        | \$5,103,845         |
| Protection - Police                       | \$7,843,279         |
| Protection - Other                        | \$5,960,286         |
| Public Works                              | \$5,356,566         |
| Parks and Recreation                      | \$5,191,850         |
| Culture and Community                     | \$2,379,344         |
| Planning and Development                  | \$747,059           |
| Commercial and Economic Development       | \$479,750           |
| <b>Total Operating</b>                    | <b>\$33,061,979</b> |
| Capital Levy                              | \$661,034           |
| Long Term Debt Charges                    | \$276,036           |
| <b>Net Expenditures</b>                   | <b>\$33,999,049</b> |
| <b>Revenues</b>                           |                     |
| Provincial Grants                         | \$65,200            |
| Other Grants                              | \$12,500            |
| Other Income                              | \$350,000           |
| Miscellaneous Levies                      | \$600,000           |
| <b>Total Revenues Other Than Taxation</b> | <b>\$1,027,700</b>  |
| <b>Taxation</b>                           | <b>\$32,971,349</b> |