The Township of Cavan Monaghan

By-law No. 2025-35

Being a by-law to provide for the adoption of special services levy

Whereas subsection 326 of the Ontario Municipal Act, 2001 as amended, provides for a local municipality to levy special services and

- (a) identify a prescribed special service;
- (b) determine which of the costs, including capital costs, debenture charges, charges for depreciation or a reserve fund, of the municipality are related to that special service;
- (c) designate the area of the municipality in which the residents and property owners receive or will receive an additional benefit from the special service that is not received or will not be received in other areas of the municipality
- (d) determine the portion and set out the method of determining the portion of the costs determined in clause (b) which represent the additional costs to the municipality of providing the additional benefit in the area designated in clause (c);
- (e) determine whether all or a specified portion of the additional costs determined in clause (d) shall be raised under subsection (4).

And Whereas by definition "benefit" means a direct or indirect benefit that is currently available or will be available in the future; "special service" means a service or activity of a municipality or a local board of the municipality that is,

- (a) not being provided or undertaken generally throughout the municipality, or
- (b) being provided or undertaken at different levels or in a different manner in different parts of the municipality.

And Whereas certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

And Whereas subsection 307 of the Act provides that the tax rates be established in the same proportion to tax ratios;

And Whereas certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

And Whereas the Council of the County of Peterborough, being the upper tier municipality, has approved a by-law to set the tax ratios for the County of Peterborough and its respective lower tier municipalities;

And Whereas the Council of the Township of Cavan Monaghan approved the 2025 budget document.

Now Therefore the Council of the Township of Cavan Monaghan enacts as follows:

1. That the following sums be and are hereby levied for the year 2025:

Environmental Charges (All Wards) \$ 425,290.00

That the attached tax rates for special charges be hereby adopted to be applied against the whole of the assessment for real property in all applicable classes as per the attached Schedule, Environmental Tax Rates, All Wards forming part of this by-law.

That interest charges shall be imposed for the non-payment of taxes at the rate of 1.25 percent per month of taxes due and unpaid and shall start to accrue on the first day of default.

That the due dates set out therein shall apply to the Commercial, Shopping Center, Industrial and Multi-Residential property classes. The final property taxes for 2025 on properties in "capped" classes (properties assessed as commercial, industrial or multi-residential) shall be levied in accordance with the ratio established by the County of Peterborough and Township by-laws.

That the Treasurer may mail or cause to be mailed, all notices of taxes required in accordance with the provisions of the Act, to the address of the residence or place of business of the person taxes pursuant to this by-law. Notices will not be mailed to tenants. It is the responsibility of the person taxed to notify and collect taxes from tenants or other persons.

That the taxes are payable at the Township of Cavan Monaghan Municipal Office, by mail, telephone banking, Interac, web/online banking and direct withdrawal.

That the Treasurer and designate(s) are hereby empowered to accept part payment from time to time on account of any taxes due. Payments shall be credited first to all penalties and interest, and then to the oldest tax arrears.

Read a first, second and third time and passed this 23rd day of June, 2025.

Matthew Graham Mayor Cindy Page Clerk

2025 Environmental Tax Rates

Final Draft (5% decrease)

Property Class Description	RTC	RTQ	2025 MPAC Roll Total	Tax Ratio	Tax Rate Reduction	Weighted Assessment	Final Draft Tax Rate	Final Draft 2025 Taxes
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	2,690,700	1.0986	1	2,956,003	0.00029920	805
Commercial, Payment In Lieu, Full, Excess Land	С	V	105,000	1.0986	0.7	80,747	0.00020944	22
(No School Rates).	С	G	1,161,000	1.0986	1	1,275,475	0.00029920	347
Commercial, Taxable vacan land shared, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	С	J	112,000	1.0986	0.7	86,130	0.00020944	23
Commercial, Taxable At The Full Rate.	С	Т	99,348,944	1.0986	1	109,144,750	0.00029920	29,725
Commercial taxable: Excess land	С	U	3,356,507	1.0986	0.7	2,581,221	0.00020944	703
Commercial, Taxable At The Vacant Land Rate.	С	Х	3,772,300	1.0986	0.7	2,900,974	0.00020944	790
Commerical payment in lieu full vacan land	С	Y	136,000	1.0986	0.7	104,587	0.00020944	28
Commercial payment in lieu general vacant land	С	Z	-	1.0986	0.7	-	0.00020944	-
New Construction Commercial: Full No Support	Х	Т	-	1.0986	1	-	0.00029920	-
Exempt	Е	0	86,288,565	0	0	-	-	-
Farmland, Taxable At The Full Rate.	F	Т	217,946,900	1	0.25	54,486,725	0.00006809	14,840
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	Н	117,300	1.5432	1	181,017	0.00042029	49
Industrial, Taxable, Excess Land, Shared Payment in Lieu	I	K	57,200	1.5432	0.65	57,376	0.00027319	16
Industrial, Taxable At The Full Rate.	I	Т	6,719,700	1.5432	1	10,369,841	0.00042029	2,824
Industrial, Taxable At The Vacant Land Rate. Excess Land	I	U	411,300	1.5432	0.65	412,567	0.00027319	112
Industrial, Taxable At The Vacant Land Rate.	I	Х	3,834,900	1.5432	0.65	3,846,711	0.00027319	1,048
New Construction Industrial, Taxable At The Full Rate.	J	Т	-	1.5432	1	-	0.00042029	-
Pipeline Taxable: Full	Р	Т	8,135,000	1	0.9386	7,635,511	0.00025563	2,080
Multi-Residential Taxable: Full	М	Т	4,009,000	1	1	4,009,000	0.00027235	1,092
School Rates).	R	G	2,117,000	1	1	2,117,000	0.00027235	577
Rate.	R	Р	-	1	1	-	0.00027235	-
Residential, Taxable At The Full Rate.	R	Т	1,356,835,884	1	1	1,356,835,884	0.00027235	369,537
Managed Forest, Taxable At The Full Rate.	Т	Т	8,729,200	1	0.25	2,182,300	0.00006809	594
Aggregate Extraction	V	Т	225,700	1.255712	1	283,414	0.00034199	77
			\$ 1,806,110,100			1,561,547,234		425,212

2025	\$27.25
2024	\$28.67
Estimated increase in Residential Tax Rate %	-5.0%
\$ Value of increase per 100,000 Residential CVA	-\$1.42

2025 Estimated Budget Require	425,290
Amount to be raised by taxes	425,290
Weighted Assessment	1,561,547,234
Tax Rate	0.00027235
100,000 Residential	
Assessment	27.25