

**The Corporation of The  
Township Of Stone  
Mills By-law 2025-1301**

**Being a By-law to Establish Tax Rates and to Provide for the  
Collection of Taxes for the Year 2025**

WHEREAS Section 290(1) of the Municipal Act, S.O. 2001, Chapter 25 provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality; for services or activities provided or done by or on behalf of it;

AND WHEREAS by By-law Number 2025-1295, the Council of the Township of Stone Mills did approve the amount to be raised for general municipal purposes for the taxation year 2025 by a levy upon real property and other assessments contained in the last assessment roll as returned for the taxation year;

AND WHEREAS the Council of the County of Lennox and Addington has, by By-law Number 3625/25, established tax ratios for the year 2025;

AND WHEREAS the Council of the County of Lennox and Addington has, by By-law Number 3626/25 established the County's levy requirements and established tax rates for County purposes for the year 2025;

AND WHEREAS the Council of the Township of Stone Mills is required to levy and collect the tax rates prescribed for education purposes on the residential and business property within The Township of Stone Mills;

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

AND WHEREAS an interim levy was made before the adoption of the estimates for the current year;

NOW THEREFORE, the Council of The Township of Stone Mills enacts as follows:

1. For the year 2025, The Township of Stone Mills shall levy upon the residential assessment, multi-residential assessment, commercial occupied assessment, commercial vacant and excess land assessment, industrial occupied assessment, industrial vacant and excess land assessment, large industrial occupied assessment, large industrial vacant and excess land assessment, landfill assessment, pipelines assessment, aggregate extraction assessment, farmlands assessment and managed forests assessment the rates of taxation per current value assessment for various purposes as set out in Schedule "A" and Schedule "B" attached to this by-law.
2. The estimates for the current year are as set forth in Schedule "A" and Schedule "B" attached to this by-law.
3. The levy provided for in Schedule "A" and Schedule "B" attached to this by-law shall be reduced by the amount of the interim levy for 2025.
4. For payments in lieu of taxes due to The Township of Stone Mills, the actual amount due to The Township of Stone Mills shall be based on the assessment roll and the tax rates for the year 2025.
5. For the railway and utility rights-of-way taxes due to The Township of Stone Mills and in accordance with the regulations as established by the Minister of Finance, pursuant to the Municipal Act, 2001, chap. 25 as amended, the actual amount due to The Township of Stone Mills shall be based on the assessment roll and the regulated rates for 2025.
6. The levy for municipal, county, education and special area purposes shall become due and payable as follows:

All Classes

- 50% of the total final bill shall be due on July 25th, 2025.
- The balance of the final bill shall be due on September 25th, 2025.

7. Property taxes levied as a result of additions to the Tax Roll pursuant to the Assessment Act shall be due and payable in one (1) instalment that shall be due not earlier than 21 days from the day of mailing of the tax notice.
8. As provided under Section 345 of the Municipal Act, 2001 there shall be imposed a penalty of one and one-quarter percent (1.25%) per month, charged on the first day of each month following default of payment of any taxes not paid by the specified due date.
9. The Treasurer may mail, or cause to be mailed, a written or printed notice specifying the amount of taxes payable to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the Treasurer in writing to send the bill to another address, in which case it shall be sent to that address.
10. That taxes are payable at par to The Township of Stone Mills at its office in Centreville, by filing an application for pre-authorized payment for automatic debit of instalment from bank account, by internet banking or at any financial institution having payment arrangements with the Township of Stone Mills.
11. If any section or portion of this by-law or of the schedules attached hereto is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of The Township of Stone Mills that all remaining sections and portions of this by-law and of the schedules continue in force and effect.
12. The Schedule "A" and Schedule "B" attached hereto shall be and form a part of this by-law.
13. That any and all by-laws or portions thereof conflicting with this by-law are hereby repealed.

Enacted and Passed this 5<sup>th</sup> day of May, 2025.

Original Signed By  
.....  
John Wise, Reeve

Original Signed By  
.....  
Brandi Teeple, Clerk

The Corporation of the Township Of Stone Mills												
Schedule A to By-Law 2025-1301												
Tax Rates for General Levy												
		Municipal	County	Education	Total Tax Rate	2024 Phase-In	Municipal	County	Education	Total Levy		
	Ratio	Tax Rate	Tax Rate	Tax Rate	2024 Assessment							
RT - Residential	1.000000		0.00701772	0.00603993	0.00153000	0.01458165	922,786,852	\$ 6,475,858.39	\$ 5,568,031.27	\$ 1,411,863.88	\$ 13,455,753.54	
MT - Multi-Residential	2.000000		0.01403544	0.01206786	0.00153000	0.02763330	1,596,000	\$ 22,400.56	\$ 19,260.30	\$ 2,441.88	\$ 44,102.74	
CT - Commercial	1.417467		0.00994738	0.00855290	0.00880000	0.02730028	11,543,200	\$ 114,824.65	\$ 98,727.80	\$ 101,580.16	\$ 315,132.60	
C7 - Commercial - Small Scale Business	0.354367		0.00248685	0.00213824	0.00220000	0.00682509	41,300	\$ 102.71	\$ 88.31	\$ 90.86	\$ 281.88	
CU - Commercial: Excess Land	1.417467		0.00994738	0.00855290	0.00880000	0.02730028	91,800	\$ 913.17	\$ 785.16	\$ 807.84	\$ 2,506.17	
CX - Commercial: Vacant Land	1.417467		0.00994738	0.00855290	0.00880000	0.02730028	197,000	\$ 1,959.63	\$ 1,684.92	\$ 1,733.60	\$ 5,378.16	
IT - Industrial	2.170000		0.01522845	0.01309363	0.00880000	0.03712208	7,102,400	\$ 108,158.54	\$ 92,996.18	\$ 62,501.12	\$ 263,655.84	
IU - Industrial: Excess Land	2.170000		0.01522845	0.01309363	0.00880000	0.03712208	1,569,700	\$ 23,904.10	\$ 20,553.07	\$ 13,813.36	\$ 58,270.52	
IX - Industrial: Vacant Land	2.170000		0.01522845	0.01309363	0.00880000	0.03712208	305,000	\$ 4,644.68	\$ 3,993.56	\$ 2,684.00	\$ 11,322.23	
LT - Large Industrial	2.730000		0.01915837	0.01647263	0.00880000	0.04443100	9,213,700	\$ 176,519.49	\$ 151,773.86	\$ 81,080.56	\$ 409,373.91	
LU - Large Industrial: Vacant Land	2.730000		0.01915837	0.01647263	0.00880000	0.04443100	55,000	\$ 1,053.71	\$ 905.99	\$ 484.00	\$ 2,443.71	
PT - Pipelines	1.297200		0.00782721	0.00880000	0.02573060	0.02573060	511,000	\$ 4,651.83	\$ 3,999.71	\$ 4,496.80	\$ 13,148.34	
FT - Farm	0.250000		0.00175443	0.00150848	0.00038250	0.00364541	93,141,247	\$ 163,409.76	\$ 140,501.94	\$ 35,626.53	\$ 339,538.23	
TT - Managed Forests	0.250000		0.00175443	0.00150848	0.00038250	0.00364541	3,993,000	\$ 7,005.44	\$ 6,023.37	\$ 1,527.32	\$ 14,556.13	
VT - Aggregate Extraction	1.765743		0.01239149	0.01065437	0.00511000	0.02815586	618,500	\$ 7,664.13	\$ 6,589.73	\$ 3,160.54	\$ 17,414.40	
							1,052,765,699	7,113,071	6,115,915	1,723,892	14,952,878	
Payment in Lieu												
CF - Commercial PIL: Full	1.417467		0.00994738	0.00855290	0.01250000	0.03100028	219,900	\$ 2,187.43	\$ 1,880.78	\$ 2,748.75	\$ 6,816.96	
CG - Commercial PIL: General	1.417467		0.00994738	0.00855290		0.01850028	1,260,300	\$ 12,536.69	\$ 10,779.22	\$ -	\$ 23,315.90	
CH - Commercial: Shared PIL	1.417467		0.00994738	0.00855290	0.01250000	0.03100028	32,500	\$ 323.29	\$ 277.97	\$ 406.25	\$ 1,007.51	
IH - Industrial: Shared PIL	2.170000		0.01522845	0.01309363	0.01250000	0.04082208	178,700	\$ 2,721.32	\$ 2,339.83	\$ 2,233.75	\$ 7,294.91	
RG - Residential PIL: General	1.000000		0.00701772	0.00603993		0.01305165	1,046,500	\$ 7,344.04	\$ 6,314.51	\$ -	\$ 13,658.55	
RP - Residential PIL: Tenant Prov.	1.000000		0.00701772	0.00603993	0.00153000	0.01458165	68,500	\$ 480.71	\$ 413.32	\$ 104.81	\$ 998.84	
HF - Landfill PIL: Full	1.961718		0.01376678	0.01183687	0.01250000	0.03810365	163,100	\$ 2,245.36	\$ 1,930.59	\$ 2,038.75	\$ 6,214.71	
							2,969,500	\$ 27,838.85	\$ 23,936.22	\$ 7,532.31	\$ 59,307.38	
							1,055,735,199	\$ 7,140,909.63	\$ 6,139,851.39	\$ 1,731,424.75	\$ 15,012,185.78	
											\$ -	
										Newburgh Levy	\$ 10,789.62	
											\$ 15,022,975.40	

The Corporation of the Township Of Stone Mills					
Schedule A to By-Law 2025-1301					
Tax Rates for Newburgh Waste and Recycling Levy					
Newburgh Waste and Recycling Tax Rate					
	2024	2025			
<b>Operational</b>					
Total Revenue	\$ (50,520.00)	\$ (43,910.38)			
Total Expenditure	\$ 74,200.00	\$ 54,700.00			
<b>Net Expenditures</b>	<b>\$ 23,680.00</b>	<b>\$ 10,789.62</b>			
<b>Capital</b>					
Total Revenue	\$0.00	\$0.00			
Total Expenditure	\$0.00	\$0.00			
<b>Net Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>			
<b>Total to be Raised by taxation</b>	\$23,680.00	\$ 10,789.62	(\$12,890.38)		
<b>Weighted Assessment</b>	\$ 70,994,963.67	\$ 74,794,392.21			
<b>Residential Tax Rate</b>	<b>0.00033354</b>	<b>0.00014426</b>	-57%		
	<b>Assessment</b>	<b>Ratio</b>	<b>Weighted Assessment</b>	<b>2025 Tax Rate</b>	
<b>FT - Farm</b>	\$ 7,065,900	0.250000	\$ 1,766,475.00	0.00003606	\$ 254.83
<b>MT - Multi-Residential</b>		2.000000	\$ -	0.00028851	\$ -
<b>RT - Residential</b>	\$ 69,119,500	1.000000	\$ 69,119,500.00	0.00014426	\$ 9,970.98
<b>TT - Managed Forests</b>		0.250000	\$ -	0.00003606	\$ -
<b>C7 - Commercial - Small Scale Business</b>	\$ 41,300	0.354367	\$ 14,635.36	0.00005112	\$ 2.11
<b>CF - Commercial PIL: Full</b>		1.417467	\$ -	0.00020448	\$ -
<b>CT - Commercial</b>	\$ 2,747,000	1.417467	\$ 3,893,781.85	0.00020448	\$ 561.71
<b>CU - Commercial: Excess Land</b>		1.417467	\$ -	0.00020448	\$ -
<b>CX - Commercial: Vacant Land</b>		1.417467	\$ -	0.00020448	\$ -
<b>PT - Pipelines</b>		1.297200	\$ -	0.00018713	\$ -
<b>IT - Industrial</b>		2.170000	\$ -	0.00031304	\$ -
<b>IU - Industrial: Excess Land</b>		2.170000	\$ -	0.00031304	\$ -
<b>IX - Industrial: Vacant Land</b>		2.170000	\$ -	0.00031304	\$ -
<b>LT - Large Industrial</b>		2.730000	\$ -	0.00039382	\$ -
<b>LU - Large Industrial: Vacant Land</b>		2.730000	\$ -	0.00039382	\$ -
<b>Total</b>	<b>\$ 78,973,700</b>		<b>\$ 74,794,392.21</b>		<b>\$ 10,789.62</b>
<b>exempt</b>	\$ 1,625,800				