



**THE CORPORATION OF THE TOWNSHIP OF MCGARRY  
BY-LAW 2025-21  
BEING A BY-LAW TO SET AND LEVY THE RATES  
OF TAXATION FOR THE YEAR 2025**

**WHEREAS** the Municipal Act 2001 provides that Council shall pass a By-Law to levy a separate tax rate on the assessment of each property, and;

**WHEREAS** the Council of the Township of McGarry has in accordance with the Municipal Act considered the estimates of the Municipality and the Boards and Commissions of the Municipality and it is necessary that the following sums be levied from Property Assessment Roll for the year 2024.

<b>GENERAL MUNICIPAL PURPOSES</b>	<b>\$1,014,454.00</b>
<b>SCHOOL BOARD PURPOSES</b>	<b>\$63,565.00</b>

**AND WHEREAS** all Property Assessment Rolls on which the 2025 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, subject to appeals at present before the Assessment Review Board, The Ontario Municipal Board and the District Court.

**AND WHEREAS** the “Residential/Farm Assessment”, “Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Farmlands Assessment”, and “Managed Forests Assessment” have been determined the basis of the aforementioned property assessment rolls.

**AND WHEREAS** these tax rates on the aforementioned “Residential/Farm Assessment”, “Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Farmlands Assessment”, and “Managed Forests Assessment” have been calculated pursuant to the provisions of the Municipal Act in the manner set out herein.

**AND WHEREAS** it is necessary for the Municipality pursuant to the Education Act, to levy tax rates required to raise the sums requisitioned by the Province against Property Assessments.

**AND WHEREAS** all property assessment rolls on which the 2025 School Board taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and District Court.

**AND WHEREAS** the “Commercial Assessment”, “Industrial Assessment” have been determined on the basis of the aforementioned Property Assessment Rolls.

**AND WHEREAS** these tax rates on the aforementioned “Commercial Assessment”, “Industrial Assessment” have been calculated pursuant to the provisions of the Municipal Act and the provisions of the Education Act in manner set out herein.

**NOW THEREFORE** the Corporation of the Township McGarry hereby enacts as follows:

1. That the Corporation of the Township of McGarry adopt the sum of One Million, Fourteen and Four hundred and Fifty Four dollars (\$1,014,454.00) as gross estimates of the funds required during the year 2025 for General, Municipal and Local Board purposes of the Township of McGarry excluding the School Boards.

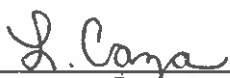
2. That having duly adopted the Gross Estimates for the year 2025 that Municipality shall levy upon "Residential/Farm Assessment", "Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", the tax rates for the raising of the 2025 General Estimates as set in Schedule "A" attached and forming part of the By-Law.
3. That the Corporation of the Township of McGarry as requisitioned by the Province adopt the sum of Sixty-Three Thousand Five hundred and Sixty-Five dollars (\$63,565.00) as gross estimates for school board purposes to be levied on 2025 Property Assessment as follows:

AND THE RATES FOR EACH CLASS AS SET OUT IN SCHEDULE "A"  
ATTACHED AND FORMING PART OF THIS BY-LAW.

4. That taxes levied are to become due and payable, 50% on the 29th day of September 2025 and 50% on the 28th day of November 2025.
4. There shall be imposed a penalty for non-payment of tax levy on the due date of any installments thereof the amount of 1.25% of the amount due and unpaid on the 1st day of each default, and an additional penalty of 1.25% shall be added on the 1st day of each calendar month thereafter in which default continues.
5. The Council of the Township of McGarry hereby sets the minimum tax levy per tax roll to be imposed for 2025 at Ten dollars (\$10.00).
6. That the Tax Collector is hereby authorized to mail or cause to be mailed, the notice of taxes due, the address of residence or place of business of the person to whom notice is required to be given.
8. All Taxes will be paid at or to the Tax Collectors Office.
9. This By-Law shall come into force and effect upon the date of final reading and passed.

**READ THIS FIRST AND SECOND TIME THIS 13<sup>th</sup> DAY OF MAY 2025.**

**READ THIS THIRD TIME AND FINALLY PASSED THIS 13<sup>TH</sup> DAY OF MAY 2025.**

  
MAYOR Deputy

  
CLERK-TREASURER

SCHEDULE “A”  
BY-LAW 2025-21

ASSESSMENT CLASS	2024 ASSESSMENT INCLUDES PIL	2025 MUNICIPAL TAX RATE	2025 SCHOOL TAX RATE	COMBINED 2025
Residential/Farm	33,635,200.00	0.02835851	0.00153000	0.02988851
Commercial	579,350.00	0.03261229	0.00880000	0.04141229
Commercial/Vacant	25,400.00	0.02282860	0.00880000	0.0316286
Industrial	714,600.00	0.03261229	0.00418996	0.03680225
Industrial/Vacant	6,300.00	0.02119799	0.00418996	0.02538795
Farm	-	0.00708963	0.00038250	0.00747213
Managed Forest	-	0.00708963	0.00038250	0.00747213
Shortline Rail Acreage	-	\$38.89/acre		