



THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA

**BY-LAW NUMBER 2025-10**

***Being a by-law to adopt the tax rates for 2025 and Repeal By-law 2024-21***

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**WHEREAS** the Corporation of the Township of Dawn-Euphemia has prepared and adopted estimates of all cash requirements for the year for the purposes of the Municipality, pursuant to s.290 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended (hereinafter referred to as "The Act");

**AND WHEREAS** the property assessment roll on which the 2025 taxes are to be levied has been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c.31, as amended;

**AND WHEREAS** for the purposes of raising the general local levy, s.312 of The Act requires the Council of a local municipality to pass a by-law, each year, levying a separate tax rate as specified in the by-law on the assessment in each property class in the local municipality rateable for local municipal purposes;

**AND WHEREAS** for the purposes of raising a special local levy, s.312 of The Act requires the Council of a local municipality to pass a by-law, each year, levying a separate tax rate as specified in the by-law on all or part of the assessment in each property class in the local municipality rateable for local municipal purposes;

**AND WHEREAS** the property classes have been prescribed under the Assessment Act, R.S.O. 1990 c.31, as amended, and Regulations thereto;

**AND WHEREAS** the County of Lambton has established tax rate reductions for prescribed property subclasses for the County and each lower tier municipality;

**AND WHEREAS** the County of Lambton has established tax ratios for each of the required, optional and sub-property classes for the County and each lower tier municipality;

**AND WHEREAS** the County of Lambton has adopted a levy on lower tier municipalities for the year 2025;

**AND WHEREAS** the Province of Ontario has enacted regulations establishing tax rates for school purposes;

**AND WHEREAS** the tax rates on the prescribed property classes and prescribed property subclasses have been calculated in accordance with the provisions of The Act;

**NOW THEREFORE** the Council of the Corporation of the Township of Dawn-Euphemia **ENACTS AS FOLLOWS;**

1. That the tax rates for the year 2025 shall be those as set out in Schedule 'B'.
2. That charges, fees, rates, and assessments imposed by the Township pursuant to provincial legislation or Township by-laws, be adopted and added to the Tax Collector's roll for 2025: Drainage Act, Housing Development Act, Line Fences Act, Local Improvement Regulation, Weed Control Act, Municipal Act, Ontario Water Resources act, Tile Drainage Act, Planning Act and Site Plan Agreements, Provincial Offences Act, and the Power Corporation Act.
3. The taxes shall become due and payable in two instalments:
  - i. One-half (1/2) thereof on the last business day of September (excluding Provincial and Federal Holidays)
  - ii. One-half (1/2) thereof on the last business day of November (excluding Provincial and Federal Holidays)
4. A penalty shall be imposed for non-payment of taxes on the due date at the rate of 1.25% of the amount due and unpaid on the first day of default, and an additional penalty of 1.25% shall be added on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which taxes are levied.
5. The Treasurer is authorized to mail or cause to be mailed a notice specifying the amount of taxes payable to the address of the residence of the person indicated in the last revised assessment roll.
6. That the interest rate to be charged for tax relief granted pursuant to By-law No. 42 of 2001, as amended, of the County of Lambton Paragraph 17 be set at the same rate established for any outstanding taxes under Sections 5 or 6.
7. Failure to receive the aforesaid notice in advance of the date for payment of the levy or any instalment, does not affect the timing of default or the date from which interest shall be imposed.
8. The Treasurer may accept part payment on account of any taxes due, but such acceptance shall not affect penalty under Section 4 of this By-law.
9. For payments in lieu of taxes due to the Township, the actual amount shall be based on the assessment roll and the tax rates for the year.
10. If any section or portion of this By-law or Schedules 'A' or 'B' is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Township of Dawn-Euphemia that all remaining sections and portions of this By-law and Schedules 'A' and 'B' continue in force and effect.
11. That Schedules 'A' and 'B' attached hereto shall form part of the by-law.
12. This by-law comes into force and takes effect on the passing thereof.
13. All by-laws and parts of by-laws inconsistent with this paragraph are hereby superseded.

Read a first, second, and third time and finally passed this 20th day of May, 2025.

A handwritten signature in cursive script, appearing to be 'A. Smith', written above a horizontal line.

Mayor

A handwritten signature in cursive script, appearing to be 'J. D. Smith', written above a horizontal line.

Clerk

**Township of Dawn-Euphemia**  
**2025 Budget**  
**Schedule 'A' of Bylaw 10 of 2025**  
Inclusive of all non-cash expenditures

Budget 2025				
Administration	Council	74,231	Cash Requirements	
	Admin	574,181	Expenses	
	Operations	196,477	Council	74,231
			Admin	1,863,024
Fire	Admin	104,100	Operations	3,715,522
	Operations	201,258	Total Expenses	5,652,777
Planning and Development	Admin	40,000	Non-Tax Revenues	
	Operations	0	Grants	-581,480
			Water Revenues	-701,137
Public Works	Admin	1,003,243	Penalties and Interest	-173,500
	Operations	2,308,258	Other Revenues	-240,823
			Total Non-Tax Revenues	-1,696,940
Water	Admin	137,500		
	Operations	333,410	Total Capital investments	974,000
Social Services	Admin	4,000	Total Reserves Changes	
	Operations	581,984		
			Total Budget 2025	4,929,837
Recreation and Culture	Admin	0	Total Budget 2024	4,695,091
	Operations	94,136	% Increase	4.90%

**Township of Dawn Euphemia  
2025 Tax Rates Summary  
Schedule 'B' of Bylaw 10 of 2025**

<b>Realty Tax Class</b>		<b>Municipal</b>	<b>County</b>	<b>School</b>	<b>Total</b>	<b>Florence SRA</b>
<b>Residential</b>		0.826806%	0.501052%	0.153000%	1.480858%	0.087975%
<b>Multi-residential</b>		1.653612%	1.002104%	0.153000%	2.808716%	0.175950%
<b>Commercial</b>	<b>Occupied</b>	1.345297%	0.815262%	0.880000%	3.040559%	0.143144%
	<b>Excess</b>	0.941708%	0.570684%	0.880000%	2.392392%	0.100201%
	<b>Vacant</b>	0.941708%	0.570684%	0.880000%	2.392392%	0.100201%
<b>Parking/Vac Land</b>		0.902178%	0.546728%	0.679260%	2.128166%	0.059950%
<b>Industrial</b>	<b>Occupied</b>	1.692945%	1.025940%	0.880000%	3.598885%	0.180135%
	<b>Excess</b>	1.100414%	0.666861%	0.880000%	2.647275%	0.117088%
	<b>Vacant</b>	1.100414%	0.666861%	0.880000%	2.647275%	0.117088%
<b>Landfills</b>		18.219105%	11.040944%	0.880000%	30.140049%	1.938575%
<b>Pipelines</b>		1.109867%	0.672590%	0.880000%	2.662457%	0.118094%
<b>Farm</b>		0.186858%	0.113238%	0.038250%	0.338346%	0.019882%
<b>Managed Forests</b>		0.206702%	0.125263%	0.038250%	0.370215%	0.021994%