

The Corporation of the City of Burlington

By-Law Number 79-2024

A by-law to levy 2025 interim taxes and establish penalty and interest rates

Whereas sections 317 and 345 of the Municipal Act, 2001, as amended, provides the authority for the Council of The Corporation of the City of Burlington to levy interim taxes and to charge penalty and interest rates for the default of payment; and

Whereas it is desirable before the adoption of the estimates for 2025, to levy on the whole of the assessment according to the last returned assessment roll.

Now therefore the Council of the Corporation of The City of Burlington hereby enacts as follows:

- 1) There shall be an interim levy on property within the City of Burlington which shall be calculated by applying the rates set out on Schedule "A" of this By-law multiplied by the assessment as delivered for 2025 taxation.
- 2) The authority to adjust the interim levy of any property at the request of the property owner is delegated to the Treasurer. The Treasurer may adjust the interim levy of the property if the taxes imposed by this By-law are in excess of 50% of the taxes levied on the property in 2024, adjusted to annualize any assessment changes incurred during 2024. No adjustment made by the Treasurer shall reduce the 2025 interim levy below 50% of the 2024 adjusted tax amount. No adjustment shall be made by the Treasurer after the Final 2025 taxes for the property have been calculated.
- 3) The rates provided for in section 1 of this By-law shall be paid on the following dates:
 - a) One half of the amount hereby levied shall become due and payable on February 21, 2025; and,
 - b) The balance shall become due and payable on April 21, 2025.
- 4) Any payment required to be made to The Corporation of the City of Burlington in accordance with the dates set out in section 3 which are not paid by those dates shall become due and payable and considered to be in default for the purposes of this By-law.
- 5) Upon default of the payment of the interim levy, or part thereof, late payment charges will be imposed as follows:

- a) Penalty of one and one quarter percent of the amount in default shall be added on the first day of default; and,
 - b) Interest charges shall be applied at the rate of one and one quarter percent on the last day of each month on the outstanding tax balance. When a penalty has been applied in a given month, interest of one and one quarter percent will be prorated from the date of default.
 - c) Despite (a) and (b), the Treasurer, in consultation with the City Manager, may waive, entirely or in part, future or past penalty and/or interest charges for such periods of time and for such property classes as the Treasurer deems appropriate.
- 6) Taxes may be levied in accordance with the provisions of this By-law on the assessment of property that is added to the Assessment Roll after this By-law is passed.
- 7) The Treasurer is authorized and directed to serve either personally or by mail notices of the taxes levied under the By-law to the person or persons taxed at the person's residence or place of business or upon the premises in respect of which the taxes are payable by such person, or to the taxpayer's mortgage company or third party designated by the property owner.
- 8) This by-law shall come into force on January 1, 2025.

Enacted and passed this 10th day of December, 2024

Mayor Marianne Meed Ward _____

City Clerk Samantha Yew _____

**BY-LAW NUMBER 79-2024
SCHEDULE A
2025 INTERIM TAX RATES**

Tax Class		CITY		REGION		POLICE	EDUCATION	TOTAL	TOTAL	TOTAL
		Urban Area	Rural Area	Urban Area	Rural Area	Whole City	Whole City	Urban	Rural	Rural with Urban Waste
Residential	R-T	0.00232136	0.00202335	0.00092227	0.00090934	0.00058214	0.00076500	0.00459077	0.00427983	0.00429276
- Farmlands I	R-1	0.00174102	0.00151751	0.00069171	0.00068201	0.00043661	0.00057375	0.00344309	0.00320988	0.00321958
- Education Only	R-D	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00076500	0.00076500	0.00076500	0.00076500
Multi-Residential	M-T	0.00464271	0.00404669	0.00184454	0.00181868	0.00116428	0.00076500	0.00841653	0.00779465	0.00782051
New Multi-Residential	N-T	0.00232136	0.00202335	0.00092227	0.00090934	0.00058214	0.00076500	0.00459077	0.00427983	0.00429276
Commercial	C-T	0.00338105	0.00294700	0.00134329	0.00132446	0.00084789	0.00385277	0.00942500	0.00897212	0.00899095
- full shared payment in lieu	C-H	0.00338105	0.00294700	0.00134329	0.00132446	0.00084789	0.00385277	0.00942500	0.00897212	0.00899095
- excess land	C-U	0.00338105	0.00294700	0.00134329	0.00132446	0.00084789	0.00385277	0.00942500	0.00897212	0.00899095
- vacant land	C-X	0.00338105	0.00294700	0.00134329	0.00132446	0.00084789	0.00385277	0.00942500	0.00897212	0.00899095
- Farmlands I	C-1	0.00174102	0.00151751	0.00069171	0.00068201	0.00043661	0.00057375	0.00344309	0.00320988	0.00321958
- Small scale on-farm business	C-7	0.00084527	0.00073675	0.00033583	0.00033112	0.00021197	0.00110000	0.00249307	0.00237984	0.00238455
Office Building	D-T	0.00338105	0.00294700	0.00134329	0.00132446	0.00084789	0.00385277	0.00942500	0.00897212	0.00899095
- full shared payment in lieu	D-H	0.00338105	0.00294700	0.00134329	0.00132446	0.00084789	0.00385277	0.00942500	0.00897212	0.00899095
- excess land	D-U	0.00338105	0.00294700	0.00134329	0.00132446	0.00084789	0.00385277	0.00942500	0.00897212	0.00899095
Shopping Centre	S-T	0.00338105	0.00294700	0.00134329	0.00132446	0.00084789	0.00385277	0.00942500	0.00897212	0.00899095
- excess land	S-U	0.00338105	0.00294700	0.00134329	0.00132446	0.00084789	0.00385277	0.00942500	0.00897212	0.00899095
Parking Lot	G-T	0.00338105	0.00294700	0.00134329	0.00132446	0.00084789	0.00385277	0.00942500	0.00897212	0.00899095
Industrial	I-T	0.00485326	0.00423021	0.00192819	0.00190116	0.00121708	0.00440000	0.01239853	0.01174845	0.01177548
- full shared payment in lieu	I-H	0.00485326	0.00423021	0.00192819	0.00190116	0.00121708	0.00549092	0.01348945	0.01283937	0.01286640
- excess land	I-U	0.00485326	0.00423021	0.00192819	0.00190116	0.00121708	0.00440000	0.01239853	0.01174845	0.01177548
- vacant land	I-X	0.00485326	0.00423021	0.00192819	0.00190116	0.00121708	0.00440000	0.01239853	0.01174845	0.01177548
- excess land shared payment in lieu	I-K	0.00485326	0.00423021	0.00192819	0.00190116	0.00121708	0.00549092	0.01348945	0.01283937	0.01286640
- vacant land shared payment in lieu	I-J	0.00485326	0.00423021	0.00192819	0.00190116	0.00121708	0.00549092	0.01348945	0.01283937	0.01286640
Large Industrial	L-T	0.00485326	0.00423021	0.00192819	0.00190116	0.00121708	0.00440000	0.01239853	0.01174845	0.01177548
- excess land	L-U	0.00485326	0.00423021	0.00192819	0.00190116	0.00121708	0.00440000	0.01239853	0.01174845	0.01177548
- aggregate extraction	V-T	0.00485326	0.00423021	0.00192819	0.00190116	0.00121708	0.00022000	0.00821853	0.00756845	0.00759548
Industrial-Farmlands I	I-1	0.00174102	0.00151751	0.00069171	0.00068201	0.00043661	0.00057375	0.00344309	0.00320988	0.00321958
Industrial-Farmlands I	I-7	0.00121331	0.00105755	0.00048205	0.00047529	0.00030427	0.00110000	0.00309963	0.00293711	0.00294387
Pipelines	P-T	0.00246458	0.00214819	0.00097918	0.00096545	0.00061806	0.00440000	0.00846182	0.00813170	0.00814543
Farm	F-T	0.00046427	0.00040467	0.00018446	0.00018187	0.00011643	0.00019125	0.00095641	0.00089422	0.00089681
Managed Forests	T-T	0.00058034	0.00050584	0.00023057	0.00022734	0.00014554	0.00019125	0.00114770	0.00106997	0.00107320