
SUBJECT: 2025 Tax Levy By-Law
TO: Committee of the Whole
FROM: Finance
N/A

Report Number: FIN-07-25

Wards Affected: All

Date to Committee: April 7, 2025

Date to Council: April 15, 2025

Recommendation

Approve the 2025 Tax Levy By-law, substantially in the form attached as Appendices A and B to finance department report FIN-07-25.

Executive Summary

This report presents an overview of the 2025 property tax rates for the City, Region, and school boards as required by legislation. The tax rates for the City and Region are based on the 2025 budget requirements, while the tax rates for education are provided by the Province. Through the Municipal Act, the municipality shall annually levy the amount required for the purposes of the City, Region of Halton, and respective school boards.

Purpose of report:

- The 2025 final tax rates are submitted to Council for approval in the form of the 2025 Tax Levy By-Law.

Key findings:

- The tax rates for the City and the Region are based on the 2025 approved budget requirements, while the tax rates for school purposes are provided by the Province.
- The *Municipal Act, 2001* requires the lower tier municipality to issue and collect property taxes on behalf of the upper tier and school boards.

Implications:

- The 2025 Tax Levy By-Law, once approved, will provide the authority to levy and issue final property tax bills to all property owners in the City of Burlington.
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Background

On November 25, 2024, at a Special Council meeting, Mayor and Council approved the 2025 Operating Budget for the City, resulting in a net tax levy of \$264,723,845.

On March 18, 2025, Council approved the budgets for the Burlington Downtown Business Improvement Area and the Aldershot Business Improvement Area (BIAs).

Council has approved the Downtown Parking area for which tax levies are assessed based on special 2025 tax rates.

The Region of Halton tax rates are approved on April 16, 2025, prior to the Special City Council meeting on the same date.

On October 31, 2024, the Province published and provided municipalities with the 2025 education tax rates by filing Ontario Regulation 420/24 amending O.Reg. 400/98. On December 10, 2024, the Province published and provided municipalities with the 2025 education tax rates for the Aggregate Extraction property class by filing Ontario Regulation 512/24 amended O.Reg. 400/98.

All property taxes must be billed within the calendar year. Property taxes are billed twice a year, referred to as interim and final taxes.

The 2025 Final Tax Rates are submitted to Council for approval in the form of the 2025 Tax Levy By-Law.

Analysis

In accordance with the *Municipal Act, 2001*, tax policies are set at the regional level for all local municipalities. The Region of Halton Council approval of tax policies for 2025 is scheduled on April 16th. Details of the 2025 Tax Policy can be found in the Region of Halton’s Finance Report (FN-10-25).

Table 1, below, provides a comparison of the property taxes levied on an urban residential property per \$100,000 of current value assessment (CVA) for 2025 compared to 2024.

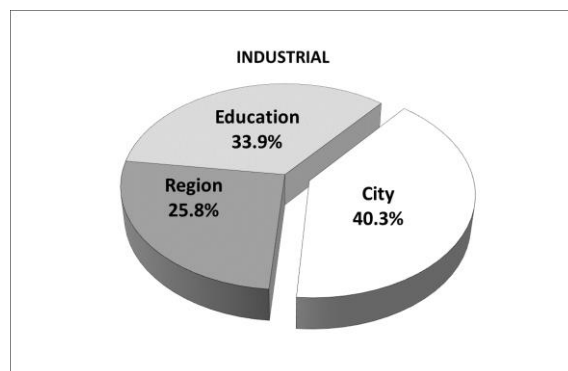
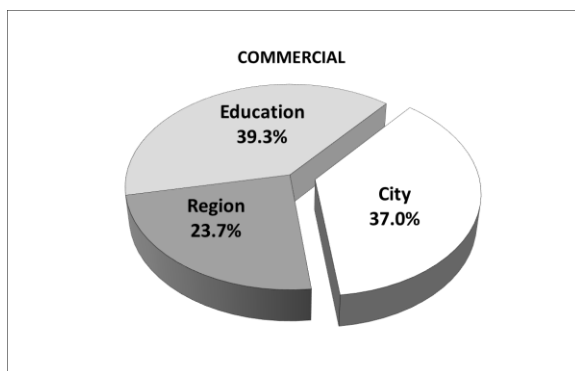
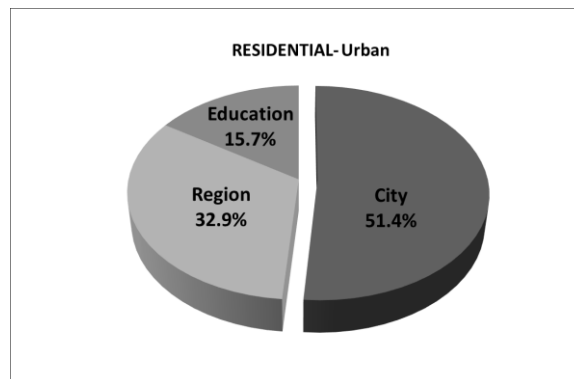
TABLE 1 2024 & 2025 Urban Residential Property Taxes

	Property Taxes (per \$100,000 CVA)	
	2024	2025
City Purposes	\$ 464.27	\$ 499.12
Region – General (incl. Waste Mgmt)	\$ 184.45	\$ 188.74
Region – Police	<u>116.43</u>	<u>130.73</u>
Subtotal Region of Halton Purposes	\$ 300.88	\$ 319.47
Education Purposes	\$ 153.00	\$ 153.00
Total	\$ 918.15	\$ 971.59

Schedules may not add due to rounding

The overall combined 2025 urban residential taxes, for Burlington residents, increased by \$53.44 or 5.82% per \$100,000 of CVA. Rural residential property taxes will increase by \$49.52 or 5.79% per \$100,000 of CVA.

The following three pie charts illustrate the sharing of the property tax bill between the City, the Region of Halton, and the School Boards for residential, commercial, and industrial properties.



Postponement of Property Reassessment

As a result of the COVID-19 pandemic, published in the *March 2020 Economic and Fiscal Update*, the Province announced it was postponing the reassessment of property values. Further communications were published in subsequent years 2021 to 2023, and recently November 1, 2024, where the Ministry of Finance reaffirmed that the province-wide property reassessment will continue to be deferred.

Recommendation Details

Approval of the 2025 Final Tax Levy By-Law (FIN-10-2025) for the levying of tax rates. The 2025 Tax Levy By-Law reflects the culmination of the budget process at both the City and Region of Halton.

Key Dates & Milestones

The Region of Halton is scheduled to approve their tax levy and rates on April 16, 2025, prior to the City sending the 2025 Tax Levy By-Law for approval.

Final Tax bills will be sent out in May with the due dates for the payment of final property taxes due June 21st, 2025 and September 21st, 2025. The taxpayer information brochure will be included with the 2025 final tax bills to provide taxpayers with additional information.

At March 18th, 2025, Council approved a staff direction for the Chief Financial Officer to report back on a potential property tax deferral program (interest free) in response to the on ongoing tariff implications. Staff will be reporting back to committee (scheduled for May 12th CoW) regarding program implementation. Approval of the 2025 Tax Levy By-Law report will be approved independently and with no consequence to the potential introduction of an Interest-Free Property Tax Deferral program which will respond to the risk of tariffs.

Implications

The overall combined 2025 urban residential taxes, for Burlington residents increased by \$53.44 or 5.82% per \$100,000 of current value assessment (CVA).

Strategic Alignment

- ☐ Designing and delivering complete communities
- ☒ Providing the best services and experiences
- ☐ Protecting and improving the natural environment and taking action on climate change
- ☐ Driving organizational performance

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Appendices:

- A. By-Law xx-2025 – A By-Law to Levy Taxes for the Year 2025.docx
- B. By-Law xx-2025 – Schedules A-D.pdf

Draft By-laws for Approval at Council:

Date of draft By-law is April 15, 2025, and the By-law will take effect after Council approval on April 15, 2025.

Report Approval:

All reports are reviewed and approved by the Commissioner, Head of Corporate Affairs, Chief Financial Officer, and Commissioner of Legal and Legislative Services/City Solicitor.