

The Corporation of the County of Northumberland
Finance and Audit Committee
Agenda

Tuesday, April 1, 2025, 11:00 a.m.

Council Chambers

555 Courthouse Road, Cobourg, ON K9A 5J6

Hybrid Meeting (In-Person and Virtual)

Zoom Information

Join Zoom Meeting

<https://us06web.zoom.us/j/89455156405?pwd=rFIOchN70ZxFG0nKAdDoVJ2HXcOKWa.1>

Meeting ID: 894 5515 6405

Passcode: 078533

Phone: 1-855-703-8985 Canada Toll-free

Pages

1. Notices

1.a Accessible Format

If you require this information in an alternate format, please contact the Accessibility Coordinator at accessibility@northumberland.ca or 1-800-354-7050 ext. 2327.

1.b Meeting Format

This Committee meeting will be held using a hybrid meeting model. The public is invited to attend in-person in Council Chambers. Alternatively, the public may view the Committee meeting via live stream, join online, or join by phone using Zoom Conference technology. If you have any questions, please email matherm@northumberland.ca.

- Attend in-person in Council Chambers, located at 555 Courthouse Road, Cobourg
- Watch a livestream by visiting Northumberland.ca/Council
- Join online using Zoom
- Join by phone using Zoom

2. Call to Order

2.a Territorial Land Acknowledgement

3. Approval of the Agenda

Recommended Motion:

"That the agenda for the April 1, 2025 Finance and Audit Committee be approved."

4. Disclosures of Interest

5. Delegations

6. Business Arising from Last Meeting

7. Communications

7.a Correspondence, 'Buy Canadian'

5 - 30

Recommended Motion:

"That the Finance and Audit Committee receive the correspondence from the following municipalities regarding 'Buy Canadian' for information:

- City of Hamilton;
- City of Toronto;
- Town of Parry Sound;
- Township of Archipelago;
- Township of Central Frontenac;
- Township of Puslinch; and

Further That the Committee recommend that County Council receive the correspondence for information."

7.b Correspondence, 'Redistribution of Provincial Land Transfer Tax (LTT) and Goods and Services Tax (GST) to Municipalities' 31 - 34

Recommended Motion:

"**That** the Finance and Audit Committee receive the correspondence from the following municipalities regarding 'Redistribution of Provincial Land Transfer Tax (LTT) and Goods and Services Tax (GST) to Municipalities for Sustainable Infrastructure Funding' for information, noting that similar correspondence was considered and supported by Council at the February 19, 2025 County Council meeting:

- Municipality of Markstay-Warren;
- City of Richmond Hill; and

Further That the Committee recommend that County Council receive the correspondence for information."

8. Staff Reports

8.a Report 2025-057 'February 2025 Year-To-Date Financial Results' 35 - 38

Matthew Nitsch, Director Finance / Treasurer

Recommended Motion:

"**That** the Finance and Audit Committee receive Report 2025-057 'February 2025 Year-To-Date Financial Results' for information; and

Further That the Committee recommend that County Council receive this report for information."

8.b Report 2025-058 '2025 Property Tax Policy' 39 - 132

Matthew Nitsch, Director Finance / Treasurer

Recommended Motion:

"**That** the Finance and Audit Committee, having considered Report 2025-058 '2025 Property Tax Policy', recommend that County Council enact by-laws to authorize the 2025 tax ratios and tax rates at the April 16, 2025 County Council meeting."

8.c Report 2025-059 '2024 Court Security Funding' 133 - 142

Matthew Nitsch, Director Finance / Treasurer

Recommended Motion:

“**That** the Finance and Audit Committee, having considered Report 2025-059 ‘2024 Court Security Funding’, recommend that County Council approve levy funding in the amount of _____ to the Town of Cobourg for 2024 court security costs.”

8.d Report 2025-060 'Downloaded Programs and Services Summary'

143 - 147

Matthew Nitsch, Director Finance / Treasurer

[Report was added to the agenda prior to the meeting]

Recommended Motion:

“**That** the Finance and Audit Committee receive Report 2025-060 ‘Downloaded Programs and Services Summary’ for information; and

Further That the Committee recommend that County Council receive this report for information.”

9. Other Matters Considered by Committee

10. Media Questions

11. Closed Session

N/A

12. Motion to Rise and Result from Closed Session

N/A

13. Next Meeting - Tuesday, May 6, 2025 at 11:00 a.m.

14. Adjournment



City of Hamilton
Hamilton City Hall
71 Main Street West, 1st Floor
Hamilton, Ontario
Canada L8P 4Y5
www.hamilton.ca

Matthew Trennum
City Clerk
Office of the City Clerk
Matthew.Trennum@hamilton.ca

February 24, 2025

SENT ELECTRONICALLY

Re: Protecting Hamilton's Economy and Jobs: Strengthening Local Procurement and Resilience Amid U.S. Tariff Threats – REVISED

Hamilton City Council, at its meeting held on Wednesday, February 12, 2025, passed the following resolution:

Item 10.5 of the General Issues Committee Minutes GIC 25-002:

10.5 Protecting Hamilton's Economy and Jobs: Strengthening Local Procurement and Resilience Amid U.S. Tariff Threats – REVISED

WHEREAS, the United States government, under President Donald Trump, had announced the imposition of 25% tariffs on Canadian goods effective February 1, 2025;

WHEREAS, the potential threat of tariffs on Hamilton's key industries poses significant risk to local businesses, workers, and the overall economic stability of our community;

WHEREAS, these tariffs could potentially reduce the city's GDP by up to \$1.1 billion, impacting key sectors such as manufacturing, construction, and the automotive industry;

WHEREAS, Hamilton's manufacturing sector employs over 28,000 workers locally and over 48,000 within the broader Hamilton CMA, and plays a critical role in the city's economic stability;

WHEREAS, the potential decline in Hamilton's largest export sector—iron and steel—could result in a \$3.6 billion reduction in export value;

WHEREAS, the City of Hamilton has significant purchasing power through its capital projects and infrastructure investments, which can be leveraged to support local and national businesses during this economic uncertainty;

WHEREAS, although a 30-day pause on the implementation of these proposed tariffs has been agreed upon by President Donald Trump and Prime Minister Justin Trudeau, the potential threat remains, necessitating the exploration of proactive measures to protect and support Hamilton's local businesses, workers, and families to ensure economic resilience, growth, and long-term prosperity for our city;

WHEREAS, on January 15, 2025, Council referred Councillor Matt Francis's "Buy Local and Canadian First Procurement Policy" motion to the Procurement Sub-Committee for consideration with the intention to lay the groundwork for prioritizing local procurement;

WHEREAS, the current economic climate and the urgent threat posed by new tariffs necessitate accelerated action to expand on the aforementioned motion and reinforce Hamilton's economic resilience;

WHEREAS, municipalities, while traditionally constrained by trade agreements, can play a pivotal role in supporting Canadian businesses through strategic procurement practices;

WHEREAS, the recent announcement of the imposition of tariffs on steel and aluminum products by the United States will have a significant impact on Hamilton's economy, key industries, and the livelihoods of workers in our city;

WHEREAS, Hamilton is a national leader in primary steel production and secondary processing, and local companies have been a vital part of the city's economy and identity for generations;

WHEREAS, the City of Hamilton remains committed to supporting its local businesses, promoting local procurement, and protecting jobs for Hamiltonians;

WHEREAS, the government of Canada's response to the imposition of tariffs by the U.S. may impact the costs of municipal capital projects and other essential infrastructure investments; and,

WHEREAS, collaboration with all orders of government is critical to mitigate the impact of these tariffs and protect Hamilton's industries and workers.

THEREFORE, BE IT RESOLVED:

- (a) Staff expedite the review of current procurement policies and report back to GIC on February 26th, 2025 with preliminary recommendations on the feasibility of integrating "Buy Local and Canadian" policies effectively and urgently given the current economic uncertainty;
- (b) The City of Hamilton stands in solidarity with federal and provincial governments to advocate against U.S. tariffs and support a coordinated "Team Canada" response.
- (c) The City of Hamilton calls on the federal and provincial governments to collaborate with municipalities in identifying and removing barriers that prevent local governments from preferring Canadian businesses in procurement processes.

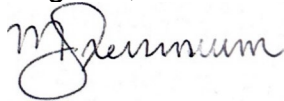
- (d) The City of Hamilton endorses the City of Burlington’s “Buy Canada” resolution, dated January 31, 2025, and that the clerk forward this resolution to the following organizations for their information:
- (i) Association of Municipalities of Ontario (AMO)
 - (ii) Federation of Canadian Municipalities (FCM)
 - (iii) Ontario Big City Mayors Caucus
 - (iv) Hamilton Members of Parliament (MPs)
 - (v) Hamilton Members of Provincial Parliament (MPPs)
 - (vi) Municipalities within the Greater Golden Horseshoe
- (e) That The Mayor with the support of staff identified by the City Manager’s office further explore opportunities to support our steel industry partners, hardworking Hamiltonians and the backbone of the economy of our City through measures such as but not limited to:
- (i) The re-orienting of our tendering and purchasing processes to build in the priority of sourcing steel and steel products from local companies first, and Canadian companies when necessary (in Sault Ste Marie for example). Also explore the sourcing of Canadian aluminum;
 - (ii) Calling on the senior orders of government to urgently facilitate the development of the supply chains necessary for municipalities around the country to source Hamilton steel and steel products for their capital works projects;
 - (iii) Calling on Ontario and Canada to begin to source their steel and steel products for their capital works projects from Hamilton companies ASAP;
 - (iv) Calling on the Federal and Provincial governments to encourage Canadian municipalities to begin to source Canadian steel and steel products for their municipal works projects and commit to developing programs to cover any cost inflation that may be incurred by municipalities, with or without retaliatory tariffs, to ensuring that any such costs are reimbursed to them by the Federal and Provincial governments;
 - (v) Demanding the Federal Government immediately establish a Canadian Border Service Agency customs office at the Hamilton’s HOPA port, as has been requested by HOPA, to facilitate the movement of steel, steel products and other goods manufactured or grown/produced in Hamilton and surrounding areas to markets across Canada and abroad;

- (vi) Calling on the Federal government to accelerate its efforts to facilitate access to new markets for Hamilton steel and steel products abroad;
- (vii) Calling on the Federal government, and the Ontario government to expedite the construction of the Hamilton LRT as a stimulus initiative and commit to sourcing necessary steel and steel products from Hamilton, and passenger trains built in Canada with a requirement that those trains be manufactured with Hamilton steel and steel products; and,
- (viii) Calling on the Federal Government to eliminate the two-week waiting period for Employment Insurance (EI) applications for workers affected by U.S. tariffs, ensuring they have immediate access to financial support.

The City of Burlington's "Buy Canada" resolution, as endorsed by Hamilton City Council, is appended to this letter for your information.

Hamilton City Council requests your endorsement of this resolution, and circulate your endorsement to the Province of Ontario.

Regards,



Matthew Trennum
City Clerk
:AM

cc.

Association of Municipalities of Ontario (AMO) amo@amo.on.ca
Federation of Canadian Municipalities (FCM) info@fcm.ca
Ontario Big City Mayors Caucus info@obcm.ca
Hamilton Members of Parliament (MPs)
C. Collins, MP (Hamilton East-Stoney Creek) chad.collins@parl.gc.ca
D. Muys, MP (Flamborough-Glanbrook) dan.muys@parl.gc.ca
F. Tassi, MP (Hamilton West-Ancaster-Dundas) filomena.tassi@parl.gc.ca
L. Hepfner, MP (Hamilton Mountain) lisa.hepfner@parl.gc.ca
M. Green, MP (Hamilton Centre) matthew.green@parl.gc.ca
Hamilton Members of Provincial Parliament (MPPs)
D. Skelly, MPP (Flamborough-Glanbrook) Donna.Skelly@pc.ola.org
M. Taylor, MPP (Hamilton Mountain) MTaylor-QP@ndp.on.ca
N. Lumsden, MPP (Hamilton East-Stoney Creek) Neil.Lumsden@pc.ola.org
S. Shaw, MPP (Hamilton West-Ancaster-Dundas) SShaw-QP@npd.on.ca
S. Jama, MPP (Hamilton Centre) SJama-QP@ola.org
Municipalities within the Greater Golden Horseshoe
Durham Region clerks@durham.ca
Halton Region regionalclerk@halton.ca

Niagara Region clerk@niagararegion.ca
Peel Region regional.clerk@peelregion.ca
Toronto clerk@toronto.ca
York Region regional.clerk@york.ca
County of Brant clerks@brant.ca
Brantford clerks@brantford.ca
Dufferin County clerk@dufferincounty.ca
Haldimand-Norfolk County clerks@norfolkcounty.ca
Kawartha Lakes clerks@kawarthalakes.ca
Northumberland County matherm@northumberland.ca
Peterborough County clerksoffice@ptbocounty.ca
Peterborough clerk@peterborough.ca
Simcoe County clerks@simcoe.ca
Barrie cityclerks@barrie.ca
Orillia clerks@orillia.ca
Waterloo Region regionalclerk@regionofwaterloo.ca
Wellington County jennifera@wellington.ca
Guelph clerks@guelph.ca
City of Oshawa clerks@oshawa.ca
Town of Whitby clerk@whitby.ca
Town of Ajax clerks@ajax.ca
Municipality of Clarington clerks@clarington.net
City of Pickering clerks@pickering.ca
Township of Scugog clerks@scugog.ca
Township of Uxbridge clerks@uxbridge.ca
Township of Brock brock@brock.ca
City of Burlington clerks@burlington.ca
Town of Oakville townclerk@oakville.ca
Town of Milton townclerk@milton.ca
Town of Halton Hills valeriep@haltonhills.ca
Niagara Falls clerk@niagarafalls.ca
Port Colborne cityclerk@portcolborne.ca
St. Catharines clerks@stcatharines.ca
Thorold clerks@thorold.ca
Welland clerk@welland.ca
Fort Erie clerk@forterie.ca
Grimsby clerks@grimsby.ca
Lincoln clerks@lincoln.ca
Niagara-on-the-Lake clerks@notl.com
Pelham clerks@pelham.ca
Wainfleet achrastina@wainfleet.ca
West Lincoln clerk@westlincoln.ca
Town of Aurora clerks@aurora.ca
Town of East Gwillimbury clerks@eastgwillimbury.ca
Town of Georgina clerks@georgina.ca
Township of King clerks@king.ca
City of Markham clerkspublic@markham.ca
Town of Newmarket clerks@newmarket.ca

City of Richmond Hill clerks@richmondhill.ca
City of Vaughan clerks@vaughan.ca
Town of Whitchurch–Stouffville clerks@townofws.ca
Grey County clerks@grey.ca
Simcoe County service@simcoe.ca
Wellington County jennifera@wellington.ca
Town of Cobourg clerk@cobourg.ca
Municipality of Port Hope admin@porthope.ca
Municipality of Trent Hills clerksoffice@trenthills.ca
Municipality of Brighton clerks@brighton.ca
Township of Hamilton clerks@hamiltontownship.ca
Township of Alnwick/Haldimand info@ahtwp.ca; ymelburn@ahtwp.ca
Township of Cramahe clerk@cramahe.ca
City of Kitchener communications@kitchener.ca
City of Cambridge clerks@cambridge.ca
City of Waterloo clerkinfo@waterloo.ca
Township of Woolwich clerks@woolwich.ca
Township of Wilmot clerks@wilmot.ca
Township of Wellesley aharron@wellesley.ca
Township of North Dumfries clerks@northdumfries.ca



Regular Council

Minutes

Date: January 28, 2025
Time: 9:30 am
Location: Council Chambers, City Hall, second floor

Members Present: Mayor Marianne Meed Ward
Councillor Kelvin Galbraith
Councillor Lisa Kearns
Councillor Rory Nisan
Councillor Shawna Stolte
Councillor Paul Sharman
Councillor Angelo Bentivegna

Staff Present: Hassaan Basit, Chief Administrative Officer
Blake Hurley, Commissioner, Legal and Legislative Services/City Solicitor
Jacqueline Johnson, Commissioner, Community Services
Curt Benson, Commissioner, Development and Growth Management
Craig Millar, Chief Financial Officer
Scott Hamilton, Commissioner Public Works
Sue Evfremidis, Chief Human Resources Officer
Samantha Yew, City Clerk/Director, Legislative Services
Debbie Hordyk, Administrative Assistant to the City Clerk
David Thompson, Specialist, Digital Communications
Richard Bellemare, Specialist, Digital Communications

18. Motions of Members

Mayor Meed Ward passed the gavel to Deputy Mayor Stolte to chair this portion of the meeting.

18.1 Buy Canadian Resolution (ADM-01-25)

Note: changes in bold were moved as part of the main motion.

Moved by: Mayor Meed Ward

Seconded by: Councillor Galbraith

Whereas United States President Donald Trump has indicated he is planning to impose 25% tariffs on Canada February 1st; and

Whereas tariffs would lead to massive job losses and economic instability in both countries; and

Whereas municipalities will be on the frontlines of the economic fallout, and the **City of Burlington** wants to offer our support for a Team Canada response; and

Whereas municipalities have significant purchasing power through our capital and infrastructure programs; and

Whereas Burlington's capital program for 2025 is \$100 million; and

Whereas according to data from the Association of Municipalities of Ontario, across Ontario municipalities are expected to spend \$250 - \$290 billion on infrastructure in the next 10 years; and

Whereas Federal and Provincial leaders are encouraging Canadians to Buy Canadian; and

Whereas municipalities have traditionally been prevented by trade agreements from giving preference to Buy Canadian; and

Whereas municipalities can assist in the Team Canada effort to combat tariffs and support businesses in our procurement for capital and infrastructure programs; and

Whereas there are trade barriers between Canadian provinces.

Now therefore be it resolved that Burlington Council:

Stand with Team Canada to persuade decision-makers that tariffs are not in the best interests of Canadian or American consumers and businesses; and

Endorse the federal and provincial call for Buy Canadian; and

Call on the federal and provincial governments to work with municipalities on measures to protect Canadian consumers and businesses; and

Should Tariffs be imposed ask the federal and provincial governments to remove any impediments to municipalities preferring Canadian companies for capital projects and supplies; and

That the provincial and federal governments take action to remove trade barriers between provinces as a response to US tariffs and support Canadian businesses.

Be it further resolved that the City Clerk forward this resolution to the following organizations along with the request to endorse the same or similar:

- Association of Municipalities of Ontario
- Federation of Canadian Municipalities
- Ontario Big City Mayors Caucus
- Big City Mayors of the Federation of Canadian Municipalities
- Halton MPs
- Halton MPPs
- Halton Local Municipalities

IN FAVOUR: (7): Mayor Meed Ward, Councillor Galbraith, Councillor Kearns, Councillor Nisan, Councillor Stolte, Councillor Sharman, and Councillor Bentivegna

City Clerk's Office

Secretariat
Sylvia Przewdziecki
Council Secretariat Support
City Hall, 12th Floor, West
100 Queen Street West
Toronto, Ontario M5H 2N2Tel: 416-392-7032
Fax: 416-392-2980
e-mail:
Sylvia.Przewdziecki@toronto.ca
web: www.toronto.ca**In reply please quote:
Ref.: 25-MM26.7**

(Sent by Email)

February 28, 2025

ALL ONTARIO MUNICIPALITIES:**Subject: Member Motion Item 26.7
Creation of a City of Toronto "Buy Local, Buy Canadian" Campaign - by
Councillor Mike Colle, seconded by Councillor Jennifer McKelvie (Ward All)**

City Council on February 5, 2025, adopted [Item MM26.7](#) as amended and, in so doing, has forwarded the Item to all Ontario municipalities and encouraged them to join Toronto in a "Buy Local, Buy Canadian" campaign.

Yours sincerely,



for City Clerk

S. Przewdziecki/mp

Attachment

c. City Manager

City Council

Member Motions - Meeting 26

MM26.7	ACTION	Amended		Ward: All
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Creation of a City of Toronto “Buy Local, Buy Canadian” Campaign - by Councillor Mike Colle, seconded by Councillor Jennifer McKelvie

City Council Decision

City Council on February 5, 2025, adopted the following:

1. City Council request the City Manager, and relevant Divisions to develop a comprehensive, multifaceted “Buy Local, Buy Canadian” campaign in response to the potential 25-percent tariffs announced by the Trump Administration, such campaign to encourage Toronto residents and businesses to join the City of Toronto's divisions and its agencies and corporations in purchasing locally made Canadian goods and services in order to protect local jobs in Toronto and Ontario where the proposed punitive tariffs would result in hundreds of thousands of job losses if imposed on Canada.

2. City Council direct the Chief Financial Officer and Treasurer and the City Manager, in consultation with the Chief Procurement Officer and the General Manager, Economic Development and Culture, to accelerate the development of local procurement approaches as set out in Sidewalks to Skylines: A Ten-Year Action Plan for Toronto’s Economy to strengthen local businesses and protect local jobs.

3. City Council request the Federal Government to develop a standard recognizable label to be placed on all Canadian goods in clear, readable fonts that clearly shows percentages of Canadian content and any and all foreign content.

4. City Council forward the Item to all Ontario municipalities and encourage them to join Toronto in a “Buy Local, Buy Canadian” campaign.

City Council Decision Advice and Other Information

City Council considered the following Items together:

MM26.7 headed “Creation of a City of Toronto “Buy Local, Buy Canadian” Campaign - by Councillor Mike Colle, seconded by Councillor Jennifer McKelvie”; and

MM26.13 headed “Affirming Our Canadian Independence - by Councillor Stephen Holyday, seconded by Councillor Vincent Crisanti”.

Summary

With recent threats from President Donald Trump to impose a 25 percent tariff on Canadian products and services, it is important that municipalities, businesses, and residents across Canada stand up for our country, our economy, and our businesses.

The City of Toronto, Canada's largest municipality, has an opportunity to encourage residents, businesses, and cities across Canada to create and participate in a "Buy Local, Buy Canadian" campaign to ensure that we support local products, local businesses, and local growth.

This motion requests that the City Manager and relevant City Divisions develop a comprehensive "Buy Local, Buy Canadian" campaign that will encourage spending to further develop our own local economies through the purchasing of local goods and services when available.

Background Information (City Council)

Member Motion MM26.7

<https://www.toronto.ca/legdocs/mmis/2025/mm/bgrd/backgroundfile-252857.pdf>

Communications (City Council)

(February 2, 2025) E-mail from George Bell (MM.Supp)



**The Corporation of The Township of The Archipelago
Council Meeting**

Agenda Number: 16.5.
Resolution Number 25-029
Title: Response to Tariff Threats - Support Canadian Business and Consumers
Date: Friday, February 21, 2025

Moved by: Councillor Manners
Seconded by: Councillor Barton

WHEREAS the Corporation of The Township of The Archipelago (The Archipelago) is a Canadian government entity; and

WHEREAS The Archipelago is committed to fiscal responsibility and prudent management of financial and organizational resources, information databases, and the protection of taxpayer information; and

WHEREAS The Archipelago developed 'guiding principles' for its broadband connectivity project that included 'Canadian solutions first, North American second' in the acquisition of technology and services; and

WHEREAS The Archipelago's projected capital program for 2025 is \$1.5 million; and

WHEREAS all Canadian municipalities have significant purchasing power through capital and infrastructure programs; and

WHEREAS United States President, Donald Trump, issued executive orders to impose tariffs on imports from Canada effective March 12, 2025; and

WHEREAS predatory tariffs by the US government affect all our residents, businesses, and institutions within The Archipelago, the Province of Ontario, and Canada; and

WHEREAS federal, provincial, and municipal leaders are encouraging Canadians to 'buy Canadian'; and

WHEREAS The Archipelago supports Team Canada efforts to stop US tariffs on Canadian goods and services.

NOW THEREFORE BE IT RESOLVED that The Archipelago adopts the following actions:

1. That staff ensure that all municipal data resides within Canada for security and sovereignty interests; and
2. That The Archipelago supports the federal and provincial call to action “Canadian business first” policy in its procurement of capital and infrastructure programs; and
3. That The Archipelago promotes the policy of “Buy Canadian” to encourage the purchase of Canadian goods and services and to support local business in The Archipelago and Parry Sound District; and
4. That all travel to the US for municipal advocacy requires the adoption of a formal position on US tariffs by The Archipelago; and
5. That Staff prepare a Council tariff position and policy for Council approval.
6. That The Archipelago participate in the Parry Sound Chamber of Commerce survey of businesses on the impact of tariffs and support, where possible, actions that follow.

FURTHER BE IT RESOLVED that this resolution be forwarded to: Prime Minister Justin Trudeau, Premier Doug Ford, MP Scott Aitchison – Parry Sound Muskoka, MPP Graydon Smith – Parry Sound Muskoka, Mayors of Parry Sound District Municipalities, Chief Adam Pawis - Shawanaga First Nation, Chief Warren Tabobondung - Wasauksing First Nation, Chief M. Wayne McQuabbie - Henvey Inlet First Nation, Association of Municipalities of Ontario, all Ontario municipalities, Rural Ontario Municipal Association, The Federation of Northern Ontario Municipalities, the Federation of Canadian Municipalities, and community associations in The Archipelago.

Carried



Township of Central Frontenac

1084 Elizabeth Street, P.O. Box 89, Sharbot Lake, ON K0H 2P0
Tel: 613-279-2935 or 1-800-300-6851, Fax: 613-279-2422
www.centralfrontenac.com



March 6, 2025

The Honourable Doug Ford
Premier's Office, Room 281
Legislative Building, Queens Park,
Toronto, Ontario, M7A 1A1
Delivered via email: premier@ontario.ca

RE: U.S Tariffs on Canadian Goods.
Supporting the letter from Peterborough County dated February 5, 2025.

Please be advised that, at its regular meeting of Council held on February 11, 2025, The Corporation of the Township of Central Frontenac supported a resolution from Peterborough County, regarding U.S Tariffs on Canadian Goods.

The correspondence is attached for your consideration.

Motion #: 26-2025

THAT Council authorize staff to create a letter of support for the following correspondence received, #14 b;

AND FURTHER THAT the letters of support be sent to All Municipalities of Ontario, the Ontario Premier and the associated Provincial Ministers.

Kind Regards,

Cathy MacMunn AMCT ACST
Chief Administrative Officer/Clerk
cmacmunn@centralfrontenac.com

cc. Hon. Prabmeet Sarkaria, Minister of Transportation, Hon. King Surma, Minister of Infrastructure, Hon. Rob Flack, Minister of Agriculture, Hon. Lisa Thompson, Minister of Rural Affairs, Hon. Trevor Jones, Associate Minister of Emergency Preparedness and Response, and Hon. Sylvia Jones, Minister of Health, & All Municipalities of Ontario

CM/am



February 5, 2025

To Whom it May Concern,

Re: Proposed U.S. tariffs on Canadian Goods

Please note at their Regular meeting held on February 5, 2025, Peterborough County Council passed the following resolution:

Resolution No. 19-2025

Moved by Deputy Warden Senis
Seconded by Warden Clark

Whereas the federal government is currently in negotiations with the U.S. government on their proposed 25% tariffs on Canadian goods exported to the U.S.; and

Whereas Premier Doug Ford has outlined several plans to combat the impact the proposed tariffs would have on Ontario including Fortress Am-Can which focus on strengthening trade between Ontario and the U.S. while bringing good jobs back home for workers on both sides of the border; and

Whereas the federal government has also outlined several ways to address the current relationship with the U.S. including establishing the Council on Canada-U.S. relations to support the federal government as it negotiates with the U.S on tariffs; and

Whereas trade between Ontario and the United States is very important to our residents and local economies and requires all levels of government to work together in the best interest of those residents; and

Whereas according to data from the Association of Municipalities of Ontario, across Ontario municipalities are expected to spend between \$250 and \$290 billion on infrastructure in the next 10 years; and



Whereas municipalities have traditionally treated all procurements from trade partners equally and fairly; and

Whereas municipalities can assist in the Team Canada effort to combat tariffs and support businesses in our procurement for capital and infrastructure programs; and

Whereas there are trade barriers between Canadian provinces.

Therefore, be it resolved that, the County of Peterborough supports the provincial and federal governments on the measures they have put in place in response to the proposed U.S. tariffs on Canadian goods and ask that they take any and all measures to protect the interests of Ontario in any upcoming trade negotiations;

And that federal and provincial governments remove any impediments to municipalities preferring Canadian companies and services for capital projects and other supplies;

And that the provincial and federal governments take action to remove trade barriers between provinces as a response to US tariffs and support Canadian businesses.

And that the CAO be directed to bring back a report detailing a temporary purchasing policy that integrates and addresses these concerns;

And that County Economic Development & Tourism Division be directed to implement a “Buy Local Peterborough County, Buy Canadian” campaign to encourage residents and businesses to purchase locally made and Canadian goods and services.

Be it further resolved, that copies of this motion be sent to:

- The Right Hon. Justin Trudeau, Prime Minister of Canada
- The Hon. Doug Ford, Premier of Ontario
- The Hon. Melanie Joly, Minister of Foreign Affairs
- The Hon. Vic Fedeli, Minister of Economic Development, Job Creation and Trade
- The Hon. Nate Erskine-Smith, Minister of Housing, Infrastructure and Communities
- The Hon. Paul Calandra, Minister of Municipal Affairs and Housing
- Rebecca Bligh, President, FCM and Councillor, City of Vancouver



- Robin Jones, President, AMO and Mayor of Westport
- Bonnie Clark, Chair, Eastern Ontario Wardens' Caucus
- Jeff Leal, Chair, Eastern Ontario Leadership Council
- John Beddows, Chair, Eastern Ontario Mayors' Caucus
- All provincial and territorial Premiers.
- All local MPs and MPPs,
- All Ontario Municipalities for their support.

Carried

Should you have any questions or concerns please contact Kari Stevenson, Director of Legislative Services/Clerk at kstevenson@ptbocounty.ca.

Yours truly,

Holly Salisko
Administrative Services Assistant – Clerk's Division/Planning
hsalisko@ptbocounty.ca



Hon. Justin Trudeau
Prime Minister of Canada
VIA EMAIL:
justin.trudeau@parl.gc.ca

Hon. Doug Ford
Premier of Ontario
VIA EMAIL:
premier@ontario.ca

Township of Puslinch
7404 Wellington Road 34
Puslinch, ON N0B 2J0
www.puslinch.ca

March 5, 2025

Association of
Municipalities of Ontario
(AMO)
VIA EMAIL:
amo@amo.on.ca

Federation of Canadian
Municipalities –
VIA EMAIL:
resolutions@fcm.ca

RE: Resolution No. 2025-051 – Federal and Provincial Call to Action to Buy Canadian

Please be advised that Township of Puslinch Council, at its meeting held on February 20, 2025 considered the aforementioned topic and subsequent to discussion, the following was resolved:

Resolution No. 2025-051:

Moved by Councillor Sepulis and
Seconded by Councillor Hurst

That the Consent Agenda items 6.8 and 6.9 listed for FEBRUARY 20, 2025 Council meeting be received for information; and

Whereas United States President Donald Trump, continues to indicate that he will issue executive orders to impose tariffs on imports from Canada; and

Whereas these tariffs will have a significant detrimental impact on the economic stability in both countries; and

Whereas federal and provincial leaders are encouraging Canadians to buy Canadian; and

Whereas municipalities have significant purchasing power through capital and infrastructure programs; and



Whereas according to data from the Association of Municipalities of Ontario, Ontario municipalities are expected to spend \$250 to \$290 billion on infrastructure in the next 10 years; and

Whereas municipalities have traditionally been prevented by trade agreements and legislation from giving preference to the purchase of Canadian products and services; and

Whereas municipalities can assist in the effort to combat tariffs and support businesses in the procurement for capital and infrastructure programs;

Now therefore be it resolved that the Council of the Township of Puslinch endorse the federal and provincial call to action to buy Canadian where and when possible; and

That the federal and provincial governments work with municipalities on measures to protect Canadian consumers and businesses; and

That council call on the federal and provincial government to remove any impediments to municipalities preferring to engage Canadian companies for capital projects and supplies when appropriate and feasible; and

That this resolution be forwarded to the Prime Minister Justin Trudeau, Premier Doug Ford, the Association of Municipalities of Ontario, the Federation of Canadian Municipalities and all Ontario municipalities.

CARRIED

As per the above resolution, please accept a copy of this correspondence for your information and consideration.

Sincerely,

Justine Brotherston
Municipal Clerk

CC: All Ontario Municipalities

February 6, 2025

The Right Honourable Justin Trudeau
Prime Minister of Canada
80 Wellington Street
Ottawa, ON K1A 0A2
Via fax

The Honourable Doug Ford
Premier of Ontario
Legislative Building, Queen's Park
Toronto, ON M7A 1A1
Via email

Robin Jones, President, AMO
Association of Municipalities of Ontario
155 University Avenue, Suite 800
Toronto, ON M5H 3B7
Via email

Rebecca Bligh, President, FCM
Federation of Canadian Municipalities
24 Clarence Street
Ottawa, ON K1N 5P3
Via email

Re: United States Imposition of Tariffs on Canada

Please be advised that the Council of the Town of Hanover, at their regular meeting of February 3, 2025, adopted the following resolution with respect to the above noted matter:

“Whereas United States President Donald Trump, issued executive orders to impose tariffs on imports from Canada effective February 4, 2025; and

Whereas these tariffs will have a significant detrimental impact on the economic stability in both countries; and

Whereas federal and provincial leaders are encouraging Canadians to buy Canadian; and

Whereas municipalities have significant purchasing power through capital and infrastructure programs; and

Whereas according to data from the Association of Municipalities of Ontario, Ontario municipalities are expected to spend \$250 to \$290 billion on infrastructure in the next 10 years; and

Whereas municipalities have traditionally been prevented by trade agreements and legislation from giving preference to the purchase of Canadian products and services; and

Whereas municipalities can assist in the effort to combat tariffs and support businesses in the procurement for capital and infrastructure programs;

Now therefore be it resolved that the Council of the Town of Hanover endorse the federal and provincial call to action to buy Canadian where and when possible; and

That the federal and provincial governments work with municipalities on measures to protect Canadian consumers and businesses; and

That council call on the federal and provincial government to remove any impediments to municipalities preferring to engage Canadian companies for capital projects and supplies when appropriate and feasible; and

That this resolution be forwarded to the Prime Minister Justin Trudeau, Premier Doug Ford, the Association of Municipalities of Ontario, the Federation of Canadian Municipalities and all Ontario municipalities.

Should you have any questions or concerns, please contact the undersigned.

Sincerely,



Vicki McDonald
Clerk

/tp

cc: Honourable Rick Byers, MPP Bruce-Grey-Owen Sound
All Ontario Municipalities

January 29, 2025

All Municipalities in Ontario
Via Email

Re: Sovereignty of Canada

Please be advised that Council of the Town of Halton Hills at its meeting of Monday, January 20, 2025, adopted Resolution No. 2025-0010 regarding Sovereignty of Canada.

Attached for your information is a copy of Resolution No. 2025-0010.

Respectfully,



Melissa Lawr, AMP
Deputy Clerk – Legislation



THE CORPORATION
OF
THE TOWN OF HALTON HILLS

Resolution No.: 2025-0010
Title: Sovereignty of Canada
Date: January 20, 2025
Moved by: Councillor D. Keene
Seconded by: Councillor J. Brass

Item No. 12.2

WHEREAS incoming President Trump has suggested that with the use of "economic force" such as tariffs, Canada should become the 51st state of the United States, and further he suggests that many Canadians would agree;

AND WHEREAS residents of our community, known as Canada's Most Patriotic Town, have demonstrated passion for and loyalty to our nation by opposing past "Buy America" trade measures; by celebrating Canada's 150th anniversary by simultaneously flying over 57,000 Canadian flags and along with other activities, by annually hosting popular Canada Day festivities throughout our municipality; and

AND WHEREAS Canada is a sovereign nation with a peaceful history of self-governance dating to its Confederation in 1867; and

AND WHEREAS the Canadian identity is marked by a deep-rooted pride in its heritage and culture founded by French and British settlement, enriched by Indigenous culture and traditions and by more than a century and a half of multi-cultural immigration;

AND WHEREAS Canada has significant global standing, consistently supporting its allies, including the United States, in global conflicts such as two world wars, and wars in Korea and Afghanistan; and in international coalitions and in being consistently recognized as among the top countries in the world for quality of life;

AND WHEREAS the shared history of the United States and Canada has been one of friendship, respect and neighbourly relations;

NOW THEREFORE BE IT RESOLVED that the Council of the Town of Halton Hills categorically rejects any efforts by incoming President Trump or any others to undermine the sovereignty of Canada. We stand united with our Ontario Premier Doug Ford and our Canadian Prime Minister Justin Trudeau for a Canada that remains strong, free, independent, and characterized by peace, order, and good government.

AND FURTHER THAT the Mayor prepare correspondence containing this resolution for circulation to the office of the American president through our Canadian diplomatic channels with copies to The Right Honourable Justin Trudeau, Prime Minister, The Honourable Melanie Joly, Minister of Foreign Affairs, MP Michael Chong, Premier Doug Ford, The Honourable Vic Fedeli, Minister of Economic Development, Job Creation and Trade of Ontario, MPP Ted Arnott, Leaders of the Opposition Parties, AMO, FCM, and all municipalities in Ontario.



Mayor Ann Lawlor

THE CORPORATION OF THE MUNICIPALITY OF MARKSTAY-WARREN

RESOLUTION

Agenda Item #13c

DATE: February 18, 2025

NO: 2025-RCM-09

MOVED BY: Rachelle Poirier

SECONDED BY: Francine Bérubé

WHEREAS, municipalities face growing infrastructure needs, including roads, bridges, public transit, water systems, and other critical services, which are essential to community well-being and economic development; and

WHEREAS, the current sources of municipal revenue, including property taxes and user fees, are insufficient to meet these increasing demands for infrastructure investment; and

WHEREAS, the Province of Ontario currently collects the Land Transfer Tax (LTT) on property transactions in municipalities across the province, generating significant revenue that is not directly shared with municipalities; and **WHEREAS**, the Federal Government collects the Goods and Services Tax (GST) on property transactions, a portion of which could be directed to municipalities to address local infrastructure needs; and

WHEREAS, redistributing a portion of the Provincial Land Transfer Tax and GST to municipalities would provide a predictable and sustainable source of funding for local infrastructure projects without creating a new tax burden on residents or homebuyers; and further

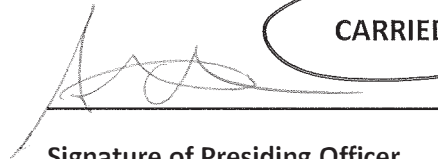
WHEREAS, a redistribution of a portion of the existing Land Transfer Tax and GST would allow municipalities to better plan and invest in long-term infrastructure initiatives, supporting local economic growth and improving the quality of life for residents.

1. **NOW THEREFORE BE IT RESOLVED THAT THE MUNICIPALITY OF MARKSTAY-WARREN COUNCIL** formally requests the Provincial Government to consider redistributing a portion of the Land Transfer Tax collected on property transactions to municipalities; and
2. **THAT** Council for the Municipality of Markstay-Warren calls on the Federal Government to allocate a percentage of the GST collected on property sales to municipalities; and
3. **THAT** this redistribution of the Land Transfer Tax and GST should be structured to provide predictable and sustainable funding to municipalities, allowing for better long-term planning and investment in infrastructure projects that benefit local communities, thus ensuring that local governments receive a fair share of the revenue to address critical infrastructure needs; and

4. **THAT** copies of this resolution be forwarded to Prime Minister Justin Trudeau, Premier Doug Ford, the Ontario Minister of Finance, the Minister of Municipal Affairs and Housing, local Members of Parliament (MPs) and Members of Provincial Parliament (MPPs); and further
5. **THAT** copies of this resolution be forwarded to all 444 Municipalities in Ontario, the Federation of Canadian Municipalities (FCM), and the Association of Municipalities of Ontario (AMO) for their endorsement and advocacy.

DEFEATED

 Signature of Presiding Officer



 Signature of Presiding Officer

CARRIED

DIVISION VOTE

	Yea	Nay		Disclosure on Interest
Steven Olsen				
Rachelle Poirier				
Laura Schell				
Mark Corner				
Francine Bérubé				

16. Other Business

16.1 Member Motion - Councillor Cilevitz - Motion to Request the Redistribution of the Provincial Land Transfer Tax and GST to Municipalities for Sustainable Infrastructure Funding

Moved by: Councillor Cilevitz
Seconded by: Councillor DiPaola

Whereas municipalities face growing infrastructure needs, including roads, bridges, public transit, water systems, and other critical services, which are essential to community well-being and economic development; and

Whereas the current sources of municipal revenue, including property taxes and user fees, are insufficient to meet these increasing demands for infrastructure investment; and

Whereas the Province of Ontario currently collects the Land Transfer Tax (LTT) on property transactions in municipalities across the province, generating significant revenue that is not directly shared with municipalities; and

Whereas the Federal Government collects the Goods and Services Tax (GST) on property transactions, a portion of which could be directed to municipalities to address local infrastructure needs; and

Whereas redistributing a portion of the Provincial Land Transfer Tax and GST to municipalities would provide a predictable and sustainable source of funding for local infrastructure projects without creating a new tax burden on residents or homebuyers; and

Whereas a redistribution of a portion of the existing Land Transfer Tax and GST would allow municipalities to better plan and invest in long-term infrastructure initiatives, supporting local economic growth and improving the quality of life for residents; and

Now Therefore Be It Resolved:

a) That Richmond Hill Council formally requests the Provincial Government to consider redistributing a portion of the Land Transfer Tax collected on property transactions to municipalities;

For Your Information and Any Action Deemed Necessary

- b) That Richmond Hill Council calls on the Federal Government to allocate a percentage of the GST collected on property sales to municipalities;
- c) That this redistribution of the Land Transfer Tax and GST should be structured to provide predictable and sustainable funding to municipalities, allowing for better long-term planning and investment in infrastructure projects that benefit local communities, thus ensuring that local governments receive a fair share of the revenue to address critical infrastructure and program delivery needs;
- d) That this initiative be in addition to the efforts made by OBCM and AMO in addressing the funding shortfall of municipalities in a targeted and individualized manner to ensure funding sources are sustainable for all services provided by municipalities including mental health and homelessness.
- e) That copies of this resolution be forwarded to Prime Minister of Canada and local Members of Parliament (MPs), and to the Premier of Ontario, the Ontario Minister of Finance, the Minister of Municipal Affairs and Housing and Members of Provincial Parliament (MPPs) following the Provincial Election on February 27, 2025
- f) That copies of this resolution be forwarded to all 444 Municipalities in Ontario, the Federation of Canadian Municipalities (FCM), and the Association of Municipalities of Ontario (AMO) for their endorsement and advocacy.

Carried Unanimously

If you require this information in an alternate format, please contact the Accessibility Coordinator at accessibility@northumberlandcounty.ca or 1-800-354-7050 ext. 2327



Report 2025-057

Report Title: February 2025 Year-To-Date Financial Results

Committee Name: Finance and Audit

Committee Meeting Date: April 1, 2025

Prepared by: Jennifer Heslinga
Financial Services Manager/Deputy Treasurer
Finance

Reviewed by: Matthew Nitsch
Director of Finance/Treasurer
Finance

Approved by: Jennifer Moore, CAO

Council Meeting Date: April 16, 2025

Strategic Plan Priorities: Innovate for Service Excellence
 Ignite Economic Opportunity
 Foster a Thriving Community
 Propel Sustainable Growth
 Champion a Vibrant Future

Information Report

That the Finance and Audit Committee receive Report 2025-057 'February 2025 Year-To-Date Financial Results' for information; and

Further That the Committee recommend that County Council receive this report for information."

Purpose

To provide the Finance and Audit Committee and Northumberland County Council with an analysis of the County's financial performance year-to-date as of February 28, 2025.

Background

The variance analysis is aligned with objectives under the County's long-term financial planning framework. This analysis ensures transparency and identifies potential financial opportunities, threats, ongoing monitoring and/or corrective actions allowing for responsive decision making.

Consultations

N/A

Legislative Authority/Risk Considerations

N/A

Discussion/Options

The total variance to budget as of February 28, 2025 is \$2.2M favourable. This is comprised of:

- A total variance for timing events of \$2.2M favourable

The February variances include a number of timing issues related to various projects and operating activities. Finance staff will be reviewing the budget data uploaded into the financial system and may make further adjustments to how it is calendarized if needed.

The significant favourable variances are:

- \$1.195M for construction financing for the Golden Plough Lodge and Northumberland County Archives and Museum (GPL & NCAM) Redevelopment project;
- \$1.078M for external service projects for all County departments;
- \$646K for salaries and wages due to timing and relying on external staffing agencies; and
- \$352K for interest (\$228K on interest revenue and \$124K on interest expense).

A full list of the variances can be found in Attachment #1.

Financial Impact

The attached financial analysis condenses at a high level the financials results and impacts year-to-date as at February 28, 2025. Finance staff allocate the annual budget to each month of the year based on estimated timing of events capturing cyclical fluctuations for operational items typically based on prior year trends and estimated timing for capital projects; however, deviations for timing will ultimately occur based on unforeseen factors.

Member Municipality Impacts

N/A

Conclusion

N/A

Attachments

- 1) Report 2025-057 ATTACH 1 'February 2025 Variance Analysis Worksheet'

**NORTHUMBERLAND COUNTY
VARIANCE ANALYSIS
YEAR-TO-DATE - FEBRUARY 28, 2025**

Timing Events

Construction financing	(1,195) construction financing for GPL (LTD to be finalized)
External Services	(1,078) Project timing
Salaries/Wages/Benefits	(646) Timing (gapping, CPP/EI budget variance) & external staffing agencies
Interest	(352) Interest on investments (228K) and timing project construction financing (124K)
Capital Purchases	345 Project timing - Transportation \$154K, NCHC \$226K, offset by unspent from other projects (\$35K)
Paramedic Subsidy	293 Timing - CP and CP LTC Programs
Transportation Funding	285 Timing - OCIF funding
GPL Subsidy	(270) Timing
Waste Revenue	163 Timing/seasonality
Social Services Programs	125 Timing of programs/funding
Utilities & Fuel	116 Timing/seasonality
Miscellaneous	(27)
Total timing events	<u><u>(2,241)</u></u>
Total favourable variance	<u><u>(2,241)</u></u>

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Report 2025-058

Report Title: 2025 Property Tax Policy

Committee Name: Finance and Audit

Committee Meeting Date: April 1, 2025

Prepared by: Matthew Nitsch
Director of Finance / Treasurer
Finance

Approved by: Jennifer Moore, CAO

Council Meeting Date: April 16, 2025

Strategic Plan Priorities: Innovate for Service Excellence
 Ignite Economic Opportunity
 Foster a Thriving Community
 Propel Sustainable Growth
 Champion a Vibrant Future

Recommendation

“That the Finance and Audit Committee, having considered Report 2025-058 ‘2025 Property Tax Policy’, recommend that County Council enact by-laws to authorize the 2025 tax ratios and tax rates at the April 16, 2025 County Council meeting.”

Purpose

The purpose of this report is to present the 2025 tax ratio and tax rate by-laws for purposes of 2025 tax policy.

Background

Northumberland County is responsible for setting the tax policy that is used in the calculation of municipal property taxes. This is accomplished by making potential adjustments (within established guidelines) and approving tax ratios for the property classes and subclasses. The approval of the by-laws for tax ratios and tax rates is required to implement the tax policy and the property tax billing process.

In 2023 Northumberland County followed the advice of the Municipal Tax Equity (MTE) Consultants and reduced the multi-residential ratio from 2.000 to 1.800. The rationale for the

change is because there is a gap between the multi-residential ratio and the new multi-residential ratio that is fixed at 1.000. There have been indications that municipalities will be mandated to reduce the multi-residential down to 1.000. It was determined that it was preferable to gradually reduce the multi-residential ratio to phase in the impact on the other classes.

In the 2024 tax year the multi-residential ratio was reduced again from 1.800 to 1.600 following the same rationale as above.

In 2025 a new mandatory Aggregate Extraction class has come into effect. This new class has been added to the 2025 tax policy documents and by-laws.

The last province wide MPAC reassessment of properties in Ontario was done in 2016. The next reassessment should have been in 2020, but it was delayed by the Covid-19 pandemic. The reassessment has been delayed further pending a review of the tax system. Staff have not received any information on when the next reassessment will happen.

Many municipalities, including the County, have supported a resolution urging the Province to reconsider its decision and to direct MPAC to proceed with a province-wide assessment update in order for Ontario municipalities to be able to collect property taxes based upon updated property assessment values. This would not result in increased property tax revenues but would correctly allot tax burden to individual properties based on updated valuations. In lieu of providing municipalities with a returned tax roll of updated assessed values for 2025, MPAC will continue to provide property assessments based on the fully phased-in January 1, 2016 property values.

Consultations

Staff acquired the services of Municipal Tax Equity (MTE) Consultants Inc. to complete a detailed review of the County's tax policies in 2017 and for another update conducted in 2021. MTE works exclusively with Ontario municipalities in the areas of property assessment and taxation.

Staff have consulted with MTE on the changes to the multi-residential ratio in 2023, 2024 and 2025 as well as the new Aggregate Extraction class that comes into effect in 2025.

Member municipal Treasurers are consulted each year (through the Northumberland County Intermunicipal Treasurer's Working Group) on potential changes to tax policy. The group is supportive of the continued reduction in the multi-residential ratio.

Legislative Authority / Risk Considerations

Assessment Act, R.S.O. 1990, c. A.31.

Municipal Act, 2001 Sections 313, 364 and Ontario Regulation 325/01, amended to Ontario Regulation 210/05.

Discussion / Options

There is one mandatory change happening to tax policy in 2025. This is the introduction of the mandatory Aggregate Extraction class that is being brought in with an 18.63% discount on its tax ratio. The introduction of this class (with the discount) shifts some levy from the new class onto the properties in all other classes.

The other change that is being recommended by staff is the continued gradual reduction in the multi-residential ratio by 0.200 (from 1.600 to 1.400). This is a continuation of the strategy mentioned above to reduce the multi-residential ratio down to parity with the new multi-residential ratio of 1.000. This should also be viewed as a housing friendly initiative and a move towards equity in the multi-residential classes.

Staff do not believe there is a need for a formal tax policy review at this time. Each tax year (and if/when the next province-wide reassessment happens) staff will reexamine the need for a formal tax policy review.

Financial Impact

A change to tax policy relative to tax ratios will not impact the total amount of taxes levied by the County or member municipalities but will shift the tax burden between property classes. The approved tax levy and property taxation to collect remains constant. The tax ratios are simply determining the proportion of taxation each property class is required to pay.

As was presented at the Finance and Audit Committee meeting of March 4, 2025 (Attachment 1 'MTE 2025 Growth Analysis and Levy Sensitivity') the approved reduction to the multi-residential ratio in 2025 creates a shift in taxation burden across property classes. For the County portion of taxation, the levy collected from the multi-residential class is reduced by 12.26% and each of the other classes increase by approximately 0.28% to compensate. There is a total of \$205,000 that is reduced from the multi-residential class and is spread across all of the properties in the other classes.

The mandatory new Aggregate Extraction Class will result in an increase of 0.03% to the other classes for the County portion of the levy with the residential class absorbing the vast majority of the impact. This change results in a total of \$22,235 in County levy shifting off of the new Aggregate Extraction class properties which is then spread across all of the properties in all of the other classes.

Member Municipality Impacts

Changes made by County Council to tax policy/ratios also have an impact on the local municipal levy. The overall impact to the combined local levy is slightly higher than the County impact because the combined levy of the member municipalities is larger than the County levy.

Changes made to tax policy (relative to tax ratios) can also result in a re-distribution of County taxes between member municipalities due to the varying compositions of property classes within the assessment base of each municipality. As displayed in the MTE 2025 Growth Analysis and Levy Sensitivity attachment, the proposed reduction to the multi-residential ratio shifts County taxation ranging from a decrease of 0.28% to an increase of 0.28% across the member municipalities.

There is a "Local Results Addendum" in the MTE 2025 Growth Analysis and Levy Sensitivity attachment that outlines the impact of the tax policy changes on each of the member municipalities. This report has been shared with the member municipal treasurers.

Conclusion / Outcomes

Council approve tax ratios and rates for the 2025 tax year based on recommendations as brought forward through the Northumberland Intermunicipal Treasurers Working Group and as previously approved by the Finance and Audit Committee and Council to reduce the multi-residential ratio to 1.4000.

Attachments

- 1) Report 2025-058 ATTACH 1 'MTE 2025 Growth Analysis and Levy Sensitivity'
- 2) Report 2025-058 ATTACH 2 'By-law to Set Tax Ratios for Prescribed Property Classes and the Treatment of Subclasses for County Purposes and Lower Tier Municipal Purposes for the Year 2025'
- 3) Report 2025-058 ATTACH 3 'By-law to Establish the 2025 Tax Rates to be Levied Against the Lower Tier Municipalities'

2025
GROWTH ANALYSIS AND LEVY SENSITIVITY

Prepared For:
THE COUNTY OF NORTHUMBERLAND

Published On:
WEDNESDAY, FEBRUARY 5, 2025



Prepared and Published by:
Municipal Tax Equity (MTE) Consultants Inc.
A Voxtur Company

MTE.CA / VOXTUR.COM

DISCLAIMER AND CAUTION

The information, views, data and discussions in this document and related material are provided for general reference purposes only.

Regulatory and statutory references are provided for convenience only and in many instances, are not directly quoted excerpts. The reader should refer to the relevant provisions of the legislation and regulations for complete information.

The discussion and commentary contained in this report do not constitute legal advice or the provision of legal services as defined by the *Law Society Act*, any other Act, or Regulation. If legal advice is required or if legal rights are, or may be an issue, the reader must obtain an independent legal opinion.

Decisions should not be made in the sole consideration of or reliance on the information and discussions contained in this report. It is the responsibility of each individual in either of a decision-making or advisory capacity to acquire all relevant and pertinent information required to make an informed and appropriate decision with regards to any matter under consideration concerning municipal finance issues.

No attempt has been made by MTE to establish the completeness or accuracy of the data prepared by the Municipal Property Assessment Corporation (MPAC). MTE, therefore, makes no warranties or guarantees that the source data is free of error or misstatement.

MTE is not responsible or liable to the municipality, nor to any other party for damages arising based on deficiencies, defects, errors, omissions, completeness, suitability, or accuracy of the data or due to the misuse of the information contained in this study, including without limitation, any related, indirect, special, punitive, incidental or consequential damages.

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Enclosures:

- Appendix A: New Multi-Residential Subclass*
- Appendix B: Aggregate Extraction Property Class*
- Local Results Addenda*

INTRODUCTION

Each year, Ontario municipalities face crucial decisions regarding their local property tax regime. These decisions shape both the total amount of revenue to be raised as well as the distribution of the tax burden. Municipalities are not, however, making these decisions in a vacuum. Due to the complexities of the Province's tax and assessment system, and the constantly changing landscape of the local tax base, even a choice to rely on last year's decisions will come with new implications. In the realm of municipal property tax in Ontario, a true "status-quo" does not exist. To navigate these challenges effectively, municipalities must understand their options and choices within a comprehensive framework, aligning them with local priorities, objectives, and goals.

This study aims to present a detailed and accurate overview of the 2025 assessment and tax landscape. In doing this we will document how the tax and assessment circumstances have changed since taxes were levied for 2024 and also consider the various tax policy options and choices that can be used to influence final tax outcomes for 2025.

The overall goal is to provide municipal Staff and decision makers with the core insight and analysis needed to consider 2025 property tax decisions in an informed and strategic manner. This in turn will maximize the attainment of municipal priorities and objectives.

Assessment and Property Tax in 2025

This new taxation year promises to be uniquely challenging in the realm of property taxation, influenced by a multitude of factors. In addition to the fact that reassessment has been paused for another year, the municipal policy landscape is changing rapidly. Municipal tax levies are subject to a host of unprecedented impact including the highest inflationary pressures in two decades and an economic climate that has spurred increased demand for a range of supports and services. At the same time, many municipalities are compelled to rely more heavily on property tax as a counterbalance to stresses and declines in other revenue streams.

To further complicate the transition to 2025, municipalities must consider the implications of, and their reactions to two recent changes in provincial property tax policy in addition to the existing slate of property tax considerations. Mainly:

- The introduction of a new **multi-residential subclass**, which allows municipalities to provide a further reduction to newly built or substantially renovated multi-residential properties, beyond that already conveyed under the new multi-residential property class; and
- A new **Aggregate Extraction** property class, that will capture most gravel pits and quarries and will drive material tax shifts for 2025 in those jurisdictions with significant assessment being moved from the industrial class to this new stand-alone class.

Other adjustments and implications for Ontario's property tax regime could come in a variety of forms and from a variety of sources.

Recognizing these challenges and uncertainty, MTE has continued to ensure our Property Tax and Tax Policy Study provides a measure of clarity as to what this all means for how we interpret and explain tax and assessment matters.

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS

2024 Assessment Growth

The ongoing reassessment pause does not have any independent implications for growth related assessment and tax change. As such, a restated 2025 revenue limit and starting tax position must be established in order to make informed decisions in respect of the new taxation year.

Table 1 compares the CVA values contained on the roll as returned and the roll as revised for 2024, summarizing the net in-year changes to property within the municipality, as reflected for assessment and taxation purposes. Table 1-B summarizes this same growth by constituent lower tiers.

Growth vs. Loss

The municipality's overall growth component will be made up of both positive and negative growth. Positive growth will be reflective of things such as new construction, additions, improvements, etc. The drivers of negative growth may include demolitions, Minutes of Settlement, and/or decisions of the Assessment Review Board.

While it is ultimately this net figure that will inform taxation and revenue models as we move into the new taxation year, considering the differential patterns and impacts of growth and loss can be a valuable exercise.

Considering loss patterns independently can reveal areas of concern, such as fluctuations in property valuations within a class, tax erosion due to appeals, and economic pressures in specific sectors, industries, or geographic areas. Similarly, isolating and examining positive growth can shed light on the effects of new developments, improvements, and expansions on the assessment base.

When these change patterns are broken out as seen in Table 2, it is possible to see trends and movement within the assessment base that may otherwise be obscured or skewed when only the net impact is being considered. For instance, robust growth in a particular subset of a class might be less noticeable if it is counterbalanced (and camouflaged) by losses in another subset.

While the results in these tables do not offer a comprehensive insight into the municipality's assessment and economic dynamics, they represent a crucial initial step towards identifying significant trends.

Table 1
2024 Assessment Growth Resulting from Changes
in the State and/or Use of Property

Realty Tax Class	2024 Current Value Assessment			
	As Returned	As Revised	In-Year Growth	
Taxable				
Residential	10,826,934,846	11,031,942,644	205,007,798	1.89%
Farm	1,109,830,436	1,110,131,694	301,258	0.03%
Managed Forest	47,174,900	48,683,400	1,508,500	3.20%
New Multi-Residential	15,482,500	17,660,500	2,178,000	14.07%
Multi-Residential	186,458,800	186,488,800	30,000	0.02%
Commercial	780,522,235	782,851,170	2,328,935	0.30%
Industrial	161,615,800	150,701,300	-10,914,500	-6.75%
Aggregate Extraction	0	10,140,500	10,140,500	100.00%
Industrial + AE	161,615,800	160,841,800	-774,000	-0.48%
Pipeline	92,049,000	92,899,000	850,000	0.92%
Sub-Total Taxable	13,220,068,517	13,431,499,008	211,430,491	1.60%
Payment in Lieu				
Residential	8,347,319	8,377,819	30,500	0.37%
Farm	516,300	516,300	0	0.00%
Commercial	89,362,573	88,225,273	-1,137,300	-1.27%
Industrial	4,762,200	4,762,200	0	0.00%
Landfill	377,400	377,400	0	0.00%
Sub-Total PIL	103,365,792	102,258,992	-1,106,800	-1.07%
Total (Tax + PIL)	13,323,434,309	13,533,758,000	210,323,691	1.58%

Aggregate Extraction Class and Industrial Growth

The figures identified as "Aggregate Extraction Growth" reflect the assessment and related levy dollars that have been reallocated from the industrial class as of year-end. Therefore, much, or in some cases all, of the industrial loss represents a shift of to the new Aggregate Extraction class rather than a true reduction in the tax base.

To provide a clearer picture of the overall change, we have included special subtotal lines labelled "Industrial + AE." These lines show what the industrial class growth would have been if the Aggregate Extraction class had not been introduced at year-end. This special subtotal offers the most accurate representation of how the industrial class changed in 2024, absent the impact of provincial policy reforms.

Table 1-B
2024 Assessment Growth Resulting from Changes
in the State and/or Use of Property

Local Municipality	2024 Current Value Assessment			
	As Returned	As Revised	In-Year Growth	
Alnwick-Haldimand	1,418,389,703	1,431,742,903	13,353,200	0.94%
Brighton	1,714,812,296	1,761,412,087	46,599,791	2.72%
Cobourg	2,849,460,582	2,921,021,491	71,560,909	2.51%
Cramahe	928,032,700	946,984,400	18,951,700	2.04%
Hamilton	1,860,722,900	1,878,697,100	17,974,200	0.97%
Port Hope	2,532,583,210	2,552,453,510	19,870,300	0.78%
Trent Hills	2,019,432,918	2,041,446,509	22,013,591	1.09%
County-Wide	13,323,434,309	13,533,758,000	210,323,691	1.58%

Table 2
2024 Assessment Growth and Loss Patterns

Realty Tax Class	2024 In-Year Current Value Assessment Growth					
	Positive Growth		Negative Growth		Net Growth	
Taxable						
Residential	249,954,094	2.31%	-44,946,296	-0.42%	205,007,798	1.89%
Farm	23,195,458	2.09%	-22,894,200	-2.06%	301,258	0.03%
Managed Forest	2,823,200	5.98%	-1,314,700	-2.79%	1,508,500	3.20%
New Multi-Residential	2,178,000	14.07%	0	0.00%	2,178,000	14.07%
Multi-Residential	1,678,000	0.90%	-1,648,000	-0.88%	30,000	0.02%
Commercial	10,494,848	1.34%	-8,165,913	-1.05%	2,328,935	0.30%
Industrial	772,800	0.48%	-11,687,300	-7.23%	-10,914,500	-6.75%
Aggregate Extraction	10,140,500	100.00%	0	0.00%	10,140,500	100.00%
Industrial + AE	772,800	0.48%	-1,546,800	-0.96%	-774,000	-0.48%
Pipeline	850,000	0.92%	0	0.00%	850,000	0.92%
Sub-Total Taxable	302,086,900	2.29%	-90,656,409	-0.69%	211,430,491	1.60%
Payment in Lieu						
Residential	69,800	0.84%	-39,300	-0.47%	30,500	0.37%
Farm	0	0.00%	0	0.00%	0	0.00%
Commercial	940,700	1.05%	-2,078,000	-2.33%	-1,137,300	-1.27%
Industrial	0	0.00%	0	0.00%	0	0.00%
Landfill	0	0.00%	0	0.00%	0	0.00%
Sub-Total PIL	1,010,500	0.98%	-2,117,300	-2.05%	-1,106,800	-1.07%
Total (Tax + PIL)	303,097,400	2.27%	-92,773,709	-0.70%	210,323,691	1.58%

Historic Growth Patterns

Table 3 has been prepared to provide the reader with a measure of context within which to consider the current year's assessment growth. Table 3 provides a comparison between the full CVA growth realized during 2023, to the current year's final growth figures.

Table 3
Year-To-Year Assessment Growth Comparison

Realty Tax Class	Current Value Assessment Growth			
	2023 In-Year		2024 In-Year	
Taxable				
Residential	179,306,493	1.68%	205,007,798	1.89%
Farm	24,894,900	2.29%	301,258	0.03%
Managed Forest	764,545	1.65%	1,508,500	3.20%
New Multi-Residential	7,295,000	89.10%	2,178,000	14.07%
Multi-Residential	-473,000	-0.25%	30,000	0.02%
Commercial	16,541,000	2.17%	2,328,935	0.30%
Industrial	11,463,162	7.63%	-10,914,500	-6.75%
Aggregate Extraction			10,140,500	100.00%
Industrial + AE	11,463,162	7.63%	-774,000	-0.48%
Pipeline	137,000	0.15%	850,000	0.92%
Sub-Total Taxable	239,929,100	1.85%	211,430,491	1.60%
Payment in Lieu				
Residential	-583,900	-6.54%	30,500	0.37%
Farm	0	0.00%	0	0.00%
Commercial	-2,980,000	-3.23%	-1,137,300	-1.27%
Industrial	48,400	1.03%	0	0.00%
Landfill	0	0.00%	0	0.00%
Sub-Total PIL	-3,515,500	-3.29%	-1,106,800	-1.07%
Total (Tax + PIL)	236,413,600	1.81%	210,323,691	1.58%

Revenue Growth

On an annualized basis, the net growth-related gain or loss in taxation is the difference between the total tax amount as determined against the returned roll and the total tax as determined against the roll as revised. Not all of this value will, however, have been realized in the form of additional revenue during the year. Some changes would not have been effective for the full tax year, while others may have been made for multiple years.

The net annualized revenue growth in Upper Tier general levy dollars is summarized by class in Table 4 and local area municipality in Table 4-B. Table 5 compares the municipality's current year revenue growth against the final growth figures calculated as of roll return for 2025.

Table 4
2024 Annualized Revenue Growth by Property Class

Realty Tax Class	2024 Upper Tier General Levy			
	As Levied	Year-End	In-Year Growth	
Taxable				
Residential	\$60,762,820	\$61,913,367	\$1,150,547	1.89%
Farm	\$1,557,147	\$1,557,570	\$423	0.03%
Managed Forest	\$66,189	\$68,305	\$2,116	3.20%
New Multi-Residential	\$86,891	\$99,115	\$12,224	14.07%
Multi-Residential	\$1,674,312	\$1,674,581	\$269	0.02%
Commercial	\$6,569,738	\$6,589,216	\$19,478	0.30%
Industrial	\$1,903,863	\$1,775,227	-\$128,636	-6.76%
Aggregate Extraction	\$0	\$119,512	\$119,512	100.00%
Industrial + AE	\$1,903,863	\$1,894,739	-\$9,124	-0.48%
Pipeline	\$618,937	\$624,652	\$5,715	0.92%
Sub-Total Taxable	\$73,239,897	\$74,421,545	\$1,181,648	1.61%
Payment in Lieu				
Residential	\$46,846	\$47,017	\$171	0.37%
Farm	\$724	\$724	\$0	0.00%
Commercial	\$752,284	\$742,710	-\$9,574	-1.27%
Industrial	\$56,127	\$56,127	\$0	0.00%
Landfill	\$2,118	\$2,118	\$0	0.00%
Sub-Total PIL	\$858,099	\$848,696	-\$9,403	-1.10%
Total (Tax + PIL)	\$74,097,996	\$75,270,241	\$1,172,245	1.58%

Revenue Limit and Zero Per Cent Levy Change

For tax policy and tax levy purposes, the net annualized growth is a critical measure as it serves to inform the municipality's "revenue limit" for the coming year. This revenue limit represents the tax dollars that can be raised for the current year under a zero percent levy change scenario.

Table 4-B
2024 Annualized Revenue Growth by Local Area Municipality

Local Municipality	2024 Upper Tier General Levy			
	As Levied	Year-End	In-Year Growth	
Alnwick-Haldimand	\$7,278,560	\$7,350,400	\$71,838	0.99%
Brighton	\$9,586,283	\$9,827,105	\$240,821	2.51%
Cobourg	\$17,617,826	\$18,020,844	\$403,020	2.29%
Cramahe	\$5,064,768	\$5,174,225	\$109,457	2.16%
Hamilton	\$9,648,043	\$9,761,518	\$113,476	1.18%
Port Hope	\$14,361,531	\$14,469,604	\$108,073	0.75%
Trent Hills	\$10,540,985	\$10,666,544	\$125,559	1.19%
County-Wide	\$74,097,996	\$75,270,240	\$1,172,244	1.58%

Table 5
Year-To-Year Revenue Growth Comparison

Realty Tax Class	Upper Tier General Levy Growth			
	2023 In-Year		2024 In-Year	
<i>Taxable</i>				
Residential	\$939,529	1.68%	\$1,150,547	1.89%
Farm	\$32,612	2.29%	\$423	0.03%
Managed Forest	\$1,002	1.65%	\$2,116	3.20%
New Multi-Residential	\$38,224	89.10%	\$12,224	14.07%
Multi-Residential	-\$4,460	-0.25%	\$269	0.02%
Commercial	\$129,415	2.16%	\$19,478	0.30%
<i>Industrial</i>	\$126,133	7.64%	-\$128,636	-6.76%
<i>Aggregate Extraction</i>			\$119,512	100.00%
Industrial + AE	\$126,133	7.64%	-\$9,124	-0.48%
Pipeline	\$859	0.15%	\$5,715	0.92%
Sub-Total Taxable	\$1,263,314	1.88%	\$1,181,648	1.61%
<i>Payment in Lieu</i>				
Residential	-\$3,059	-6.54%	\$171	0.37%
Farm	\$0	0.00%	\$0	0.00%
Commercial	-\$23,423	-3.23%	-\$9,574	-1.27%
Industrial	\$533	1.03%	\$0	0.00%
Landfill	\$0	0.00%	\$0	0.00%
Sub-Total PIL	-\$25,949	-3.14%	-\$9,403	-1.10%
Total (Tax + PIL)	\$1,237,365	1.82%	\$1,172,245	1.58%

Local Revenue Growth

MTE's analysis of local revenue growth includes all local levies that apply across an entire local area municipality. Total county-wide growth in local levy dollars is summarized on a class-by-class basis in Table 6 and by local area municipality in Table 6-B. Table 7 compares the upper-tier and local levy growth by municipality.

Table 6
2024 Local Revenue Growth by Property Class
All Local Area Municipalities / All Municipal-Wide Levies

Realty Tax Class	2024 Local Levies (All Locals)			
	As Levied	Year-End	In-Year Growth	
Taxable				
Residential	\$86,577,290	\$88,279,236	\$1,701,946	1.97%
Farm	\$2,079,527	\$2,081,737	\$2,210	0.11%
Managed Forest	\$87,353	\$90,153	\$2,800	3.21%
New Multi-Residential	\$149,573	\$171,076	\$21,503	14.38%
Multi-Residential	\$2,680,463	\$2,682,421	\$1,958	0.07%
Commercial	\$10,268,985	\$10,295,574	\$26,589	0.26%
Industrial	\$2,928,071	\$2,751,349	-\$176,722	-6.04%
Aggregate Extraction	\$0	\$164,726	\$164,726	100.00%
Industrial + AE	\$2,928,071	\$2,916,075	-\$11,996	-0.41%
Pipeline	\$822,792	\$830,389	\$7,597	0.92%
Sub-Total Taxable	\$105,594,054	\$107,346,661	\$1,752,607	1.66%
Payment in Lieu				
Residential	\$63,647	\$64,030	\$384	0.60%
Farm	\$1,059	\$1,059	\$0	0.00%
Commercial	\$1,086,452	\$1,079,346	-\$7,106	-0.65%
Industrial	\$78,595	\$78,595	\$0	0.00%
Landfill	\$2,832	\$2,832	\$0	0.00%
Sub-Total PIL	\$1,232,585	\$1,225,862	-\$6,722	-0.55%
Total (Tax + PIL)	\$106,826,639	\$108,572,523	\$1,745,885	1.63%

Table 6-B
2024 Local Revenue Growth by Area Municipality
All Municipal-Wide Levies

Local Municipality	2024 Local Municipal Levies			
	<i>As Levied</i>	<i>Year-End</i>	<i>In-Year Growth</i>	
Alnwick-Haldimand	\$8,099,977	\$8,179,919	\$79,945	0.99%
Brighton	\$12,817,129	\$13,139,113	\$321,984	2.51%
Cobourg	\$30,992,339	\$31,701,311	\$708,971	2.29%
Cramahe	\$7,628,354	\$7,793,212	\$164,860	2.16%
Hamilton	\$9,879,944	\$9,996,146	\$116,202	1.18%
Port Hope	\$20,900,473	\$21,057,750	\$157,281	0.75%
Trent Hills	\$16,508,423	\$16,705,065	\$196,640	1.19%
County-Wide	\$106,826,639	\$108,572,516	\$1,745,883	1.63%

Table 7
2024 Upper Tier and Local Revenue Growth by Area Municipality
All Municipal-Wide Levies

Local Municipality	2024 In-Year Municipal Levy Growth			
	<i>Upper Tier Levy</i>		<i>Local Municipal Levies</i>	
Alnwick-Haldimand	\$71,838	0.99%	\$79,945	0.99%
Brighton	\$240,821	2.51%	\$321,984	2.51%
Cobourg	\$403,020	2.29%	\$708,971	2.29%
Cramahe	\$109,457	2.16%	\$164,860	2.16%
Hamilton	\$113,476	1.18%	\$116,202	1.18%
Port Hope	\$108,073	0.75%	\$157,281	0.75%
Trent Hills	\$125,559	1.19%	\$196,640	1.19%
County-Wide	\$1,172,244	1.58%	\$1,745,883	1.63%

PART TWO: 2025 BASE-LINE TAX LANDSCAPE

Establishing 2025 Starting Taxes with Precision and Accuracy

To accurately assess the tax impacts stemming from market value changes (reassessment), tax policy adjustments, and levy changes, it is essential to calculate and use revenue-neutral tax rates. While there is no reassessment for 2025, establishing these rates and a precise starting position remains critical for measuring and reporting all other factors affecting taxation.

For 2025, a reliable notional baseline will enable municipalities to:

1. **Quantify Year-Over-Year Taxation Shifts**
Identify the implications of provincially prescribed recalculation protocols on the balance of taxation.
2. **Measure the Impact of the New Aggregate Extraction Property Class**
Evaluate and report how this newly introduced class affects the municipal tax base.
3. **Assess Municipal Levy and Tax Policy Adjustments**
Accurately calculate and communicate the effects of any changes to the municipal levy or local tax policies.

By establishing this solid foundation, municipalities can ensure transparency, accountability, and informed decision-making in their fiscal management.

Notional vs. Revenue Neutral Tax Rates

While there is no statutory distinction between Notional and Revenue Neutral tax rates, the differentiation is conceptually useful in property tax analysis. Both represent revenue-neutral positions, but we may need multiple sets of revenue-neutral rates to measure distinct forces affecting taxation.

Notional Tax Rates are a specific set of tax rates designed to generate the municipality's revenue limit (previous year levy + growth) using the current year's assessment roll and starting tax policy parameters as dictated by provincial statutes and regulations.

These rates isolate the impact of changes **external to municipal policy and spending decisions** and serve as the municipality's baseline starting position each year. Any local policy or levy changes will be measured against this notional baseline.

Alternate Revenue Neutral Tax Rates are those that raise the same baseline revenue but are recalibrated to account for any contemplated changes in tax policy or class structure. If adjustments are made, the levy impact for that year is measured by comparing taxes raised under these revised revenue-neutral rates with those generated by the final tax rates for the year.

By leveraging these distinctions, municipalities can precisely analyze and report the financial impacts of both market-driven changes and policy decisions within their tax systems.

2025 Start Ratios and Notional Tax Rates

Table 8 outlines the municipality's 2025 starting tax ratios and notional tax rates, established to ensure overall revenue neutrality on a year-over-year basis.

For most property classes, the actual 2024 tax ratios have been carried forward as the 2025 start ratios. The exception to this is the Aggregate Extraction class. While its year-end 2024 effective ratio aligns with the industrial ratio, the Province has regulated a new, lower transition ratio for 2025. This adjustment results in increased notional tax rates for all other property classes.

Where the municipality has directed MTE to calculate their rates exclusive of PIL revenue and assessment, revenue neutral levy amounts balance with the *Taxable Sub-Total* for 2024. In contrast, where a municipality includes both taxable and PIL revenue and assessment in their tax rate calculations, the total levy (Taxable + PIL) will balance on a year-over-year basis.

Table 8
Starting Ratios and Revenue Neutral (Notional) Tax Rates

Realty Tax Class	Tax Ratios			General Counties Rates		
	2024	2025 Start	% Change	2024	2025 Notional	% Change
Residential	1.000000	1.000000	0.00%	0.00561221	0.00561387	0.03%
Farm	0.250000	0.250000	0.00%	0.00140305	0.00140347	0.03%
Managed Forest	0.250000	0.250000	0.00%	0.00140305	0.00140347	0.03%
New Multi-Residential	1.000000	1.000000	0.00%	0.00561221	0.00561387	0.03%
Multi-Residential	1.600000	1.600000	0.00%	0.00897953	0.00898219	0.03%
Commercial	1.500000	1.500000	0.00%	0.00841831	0.00842081	0.03%
Industrial	2.100000	2.100000	0.00%	0.01178564	0.01178913	0.03%
Aggregate Extraction ¹	2.100000	1.708783	-18.63%	0.01178564	0.00959289	-18.61%
Landfill	1.000000	1.000000	0.00%	0.00561221	0.00561387	0.03%
Pipeline	1.198100	1.198100	0.00%	0.00672399	0.00672598	0.03%

Year-Over-Year Tax Shifts in Notional Levy

Although the rates calculated and shown in Table 8 are revenue neutral overall, they do result in shifts between individual properties and groups of properties. The inter-class shifts of the Upper-Tier general levy are documented in Table 9.

In addition to shifting among property classes, the Upper-Tier levy will also shift among and within local municipalities based on the differential concentrations of Aggregate Extraction assessment in each local municipality. Table 10 documents these shifts of the upper-tier notional levy at the local level.

¹ 2025 Aggregate Extraction Transition Ratio was set by an amendment to Ontario Regulation 385/98 made under the Municipal Act, 2001.

Table 9
Year-Over-Year Inter-Class Tax Shifts
 (Upper-Tier General Levy)

Realty Tax Class	Upper Tier General Levy		Inter-Class Shifts	
	2024 Year-End	2025 Notional	\$	%
Taxable				
Residential	\$61,913,367	\$61,931,680	\$18,313	0.03%
Farm	\$1,557,570	\$1,558,037	\$467	0.03%
Managed Forest	\$68,305	\$68,325	\$20	0.03%
New Multi-Residential	\$99,115	\$99,144	\$29	0.03%
Multi-Residential	\$1,674,581	\$1,675,078	\$497	0.03%
Commercial	\$6,589,216	\$6,591,172	\$1,956	0.03%
Industrial	\$1,775,227	\$1,775,752	\$525	0.03%
Aggregate Extraction	\$119,512	\$97,277	-\$22,235	-18.60%
Pipeline	\$624,652	\$624,836	\$184	0.03%
Sub-Total Taxable	\$74,421,545	\$74,421,301	-\$244	0.00%
Payment in Lieu				
Residential	\$47,017	\$47,030	\$13	0.03%
Farm	\$724	\$724	\$0	0.00%
Commercial	\$742,710	\$742,925	\$215	0.03%
Industrial	\$56,127	\$56,142	\$15	0.03%
Landfill	\$2,118	\$2,119	\$1	0.05%
Sub-Total PIL	\$848,696	\$848,940	\$244	0.03%
Total (Taxable + PIL)	\$75,270,241	\$75,270,241	\$0	0.00%

Table 10
Year-Over-Year Inter-Municipal Tax Shifts

Local Municipality	Upper-Tier General Levy		Inter-Municipal Shifts	
	2024 Year-End	2025 Notional	\$	%
Alnwick-Haldimand	\$7,350,397	\$7,348,122	-\$2,275	-0.03%
Brighton	\$9,827,106	\$9,828,784	\$1,678	0.02%
Cobourg	\$18,020,844	\$18,026,179	\$5,335	0.03%
Cramahe	\$5,174,225	\$5,164,159	-\$10,066	-0.19%
Hamilton	\$9,761,519	\$9,762,385	\$866	0.01%
Port Hope	\$14,469,605	\$14,473,055	\$3,450	0.02%
Trent Hills	\$10,666,545	\$10,667,557	\$1,012	0.01%
County-Wide	\$75,270,241	\$75,270,241	\$0	0.00%

Overall Municipal Levy Shift

As with the Upper-Tier levy, local levies will shift amongst classes and taxpayers. Table 11 considers how the combined (upper tier + local) general levies are shifting among the property classes. The local levy amounts used in this section are further documented in the **Local Results Addenda** attached to this study.

Table 11
Year-Over-Year Inter-Class Tax Shifts
(Upper-Tier + All Local General Levies)

Realty Tax Class	Upper-Tier + All Local General Levies		Inter-Class Shifts	
	2024 Year-End	2025 Notional	\$	%
Taxable				
Residential	\$150,192,603	\$150,236,953	\$44,350	0.03%
Farm	\$3,639,307	\$3,640,662	\$1,355	0.04%
Managed Forest	\$158,458	\$158,514	\$56	0.04%
New Multi-Residential	\$270,191	\$270,221	\$30	0.01%
Multi-Residential	\$4,357,002	\$4,357,820	\$818	0.02%
Commercial	\$16,884,790	\$16,888,430	\$3,640	0.02%
Industrial	\$4,526,576	\$4,528,072	\$1,496	0.03%
Aggregate Extraction	\$284,238	\$231,505	-\$52,733	-18.55%
Pipeline	\$1,455,041	\$1,455,637	\$596	0.04%
Sub-Total Taxable	\$181,768,206	\$181,767,814	-\$392	0.00%
Payment in Lieu				
Residential	\$111,047	\$111,071	\$24	0.02%
Farm	\$1,783	\$1,784	\$1	0.06%
Commercial	\$1,822,056	\$1,822,414	\$358	0.02%
Industrial	\$134,722	\$134,747	\$25	0.02%
Landfill	\$4,950	\$4,951	\$1	0.02%
Sub-Total PIL	\$2,074,558	\$2,074,967	\$409	0.02%
Total (Taxable + PIL)	\$183,842,764	\$183,842,781	\$17	0.00%

PART THREE: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

For 2025, the *Municipal Act* continues to provide Upper and Single-Tier municipalities with a range of tax policy tools that may be used to alter the distribution of the tax burden both within and between tax classes. The following tools may be used to change or achieve local tax policy objectives, target the benefits of growth, or redistribute the impacts of assessment change during an active reassessment cycle.

1. Tax ratios may be adjusted to affect the level of taxation on different tax classes;
2. Optional business property classes may be employed or collapsed to alter taxation within broad commercial or industrial tax classes;
3. Subclass discounts for vacant and excess land may be adjusted;
4. Graduated taxation schemes for the business classes can be used to impose higher rates of taxation on properties with higher current value assessment in order to provide tax relief on properties with lower assessed values.

A comprehensive examination of tax ratios and a relevant sensitivity analysis should be undertaken each year. Specific examination of the use of optional tax classes and graduated taxation are generally only required if these options are being actively considered. After considering the contents of this report Council may wish to further explore the utility and application of these alternate apportionment and mitigation strategies.

Moving Tax Ratios

Both Upper-Tier and Single-Tier municipalities are required to establish tax ratios for the multi-residential, commercial, industrial, aggregate extraction, landfill and pipeline classes prior to finalizing tax rates for the current year's tax cycle. Established ratios will ultimately govern the relationship between the rate of taxation for each affected class and the tax rate for the Residential property class.

The tax ratio for the residential class is legislated at 1.0, while the farm and managed forest classes have a prescribed tax ratio of 0.25. Municipalities do have the flexibility to set a tax ratio for the farm class that is below 0.25, however, this reduction would only apply to the municipal portion of the property tax bill.

In setting tax ratios for all other property classes, municipalities must do so within the guidelines prescribed by the Province. Council may choose to:

- 1) Adopt the current tax ratio for any class (2024 adopted or 2025 starting ratio where levy restriction and/or optional classes applied in 2024),
- 2) Establish a new tax ratio for the year that is closer to or within the Range of Fairness, as shown in Table 12.

Table 12
Tax Ratio Summary

Realty Tax Class	Tax Ratios		Range of Fairness		Threshold Ratios	
	2024 Actual	2025 Start	Lower Limit	Upper Limit	Threshold	Subject to Levy Restriction
Residential	1.000000	1.000000	1.00	1.00	-	N/A
Farm	0.250000	0.250000	0.00	0.25	-	N/A
Managed Forest	0.250000	0.250000	0.25	0.25	-	N/A
New Multi-Residential	1.000000	1.000000	1.00	1.10	-	N/A
Multi-Residential	1.600000	1.600000	1.00	1.10	2.00	No
Commercial	1.500000	1.500000	0.60	1.10	1.98	No
Industrial	2.100000	2.100000	0.60	1.10	2.63	No
Aggregate Extraction	2.100000	1.708783	0.60	1.10	2.63	No
Landfill	1.000000	1.000000	0.60	1.10	25.00	No
Pipeline	1.198100	1.198100	0.60	0.70	-	N/A

Where Optional Classes Apply

Where a municipality has elected to use optional tax classes, changes to tax ratios are regulated based on the relationship of the municipality’s broad class ratios (the weighted average of commercial, shopping centre, office, and parking lot is equivalent to the broad commercial class, and industrial and large industrial are deemed to be the broad Industrial class).

Council must ensure that the weighted average broad class ratio for the current year does not exceed the broad class ratio for the prior year. To strictly comply with the provisions of Section 308 of the *Municipal Act*, adjustments to tax ratios may be required for the commercial and industrial tax classes.

The legislated deadline that previously applied to the creation of new, or the collapsing of existing optional classes, has now been eliminated; however, municipalities that intend to make a change to the class structure need to make this decision before any tax rate or ratio by-laws can be passed. It is also critical to provide the Province with as much advanced notice of any such change, as it could impact the manner in which education tax rates are calculated and/or regulated for the taxation year.

Tax Policy and Budget Change Sensitivity Analysis

To assist staff and Council in evaluating the potential impact of various tax policy and levy change scenarios, MTE has modelled the effects of the following on the upper tier general levy:

- Reducing the multi-residential ratio to 1.40; and
- A target levy of \$79,800,209 under status quo tax policy; and
- A target levy of \$79,800,209 with a multi-residential ratio of 1.40.

Table 13 below provides the scenario parameters and impacts at a glance.

**Table 13
Sensitivity Scenario Outline**

Realty Tax Class	Status Quo	Scenario 1		Scenario 2		Scenario 3	
		Ratio	Change	Ratio	Change	Ratio	Change
Residential	1.000000	1.000000	0.00%	1.000000	0.00%	1.000000	0.00%
Farm	0.250000	0.250000	0.00%	0.250000	0.00%	0.250000	0.00%
Managed Forest	0.250000	0.250000	0.00%	0.250000	0.00%	0.250000	0.00%
New Multi-Residential	1.000000	1.000000	0.00%	1.000000	0.00%	1.000000	0.00%
Multi-Residential	1.600000	1.400000	-12.50%	1.600000	0.00%	1.400000	-12.50%
Commercial	1.500000	1.500000	0.00%	1.500000	0.00%	1.500000	0.00%
Industrial	2.100000	2.100000	0.00%	2.100000	0.00%	2.100000	0.00%
Aggregate Extraction	1.708783	1.708783	0.00%	1.708783	0.00%	1.708783	0.00%
Landfill	1.000000	1.000000	0.00%	1.000000	0.00%	1.000000	0.00%
Pipeline	1.198100	1.198100	0.00%	1.198100	0.00%	1.198100	0.00%
Levy Target	\$75,270,241	\$75,270,241	0.00%	\$79,800,209	6.02%	\$79,800,209	6.02%

Tax Ratios, Subclass Discounts and Balance of Taxation

Tax ratios and subclass discounts govern the tax rate of each property class in relation to the tax rate for the residential property class. Ontario’s tax ratio system is not simply about expressing the relationship among tax rates, the real function of tax ratios is to manipulate the balance of taxation among property classes.

Tax ratios effectively alter the weighting, or distribution of the tax burden compared to how the total levy would be shared if each dollar of CVA was treated equally. Table 14 shows how the share of tax differs from the share of assessment for each class in accordance with the municipality’s starting ratios for the year. The more dramatic the ratio, the larger the difference between the share of assessment and share of tax. By changing tax ratios, the municipality can influence and alter this balance.

**Table 14
Balance of Taxation**

Realty Tax Class	Assessment		Upper Tier General Levy Share			
	2025 CVA	Share	Status Quo	Scenario 1	Scenario 2	Scenario 3
Taxable						
Residential	11,031,942,644	81.51%	82.28%	82.51%	82.28%	82.51%
Farm	1,110,131,694	8.20%	2.07%	2.08%	2.07%	2.08%
Managed Forest	48,683,400	0.36%	0.09%	0.09%	0.09%	0.09%
New Multi-Residential	17,660,500	0.13%	0.13%	0.13%	0.13%	0.13%
Multi-Residential	186,488,800	1.38%	2.23%	1.95%	2.23%	1.95%
Commercial	782,851,170	5.78%	8.76%	8.78%	8.76%	8.78%
Industrial	150,701,300	1.11%	2.36%	2.37%	2.36%	2.37%
Aggregate Extraction	10,140,500	0.07%	0.13%	0.13%	0.13%	0.13%
Pipeline	92,899,000	0.69%	0.83%	0.83%	0.83%	0.83%
Sub-Total Taxable	13,431,499,008	99.24%	98.87%	98.87%	98.87%	98.87%
Payment in Lieu						
Residential	8,377,819	0.06%	0.06%	0.06%	0.06%	0.06%
Farm	516,300	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	88,225,273	0.65%	0.99%	0.99%	0.99%	0.99%
Industrial	4,762,200	0.04%	0.07%	0.07%	0.07%	0.07%
Landfill	377,400	0.00%	0.00%	0.00%	0.00%	0.00%
Sub-Total PIL	102,258,992	0.76%	1.13%	1.13%	1.13%	1.13%
Total (Tax + PIL)	13,533,758,000	100.00%	100.00%	100.00%	100.00%	100.00%

Sensitivity Model Outcomes

The detailed results for these models are set out in Tables 16-A through D, 17-A through D and 18-A through E, respectively.

Table 15
Comparison of Year-Over-Year Tax Change by Class

Realty Tax Class	2024 Year End	Change vs. 2024 Year-End							
		Notional		Scenario 1		Scenario 2		Scenario 3	
<i>Taxable</i>									
Residential	\$61,913,367	\$18,313	0.03%	\$191,072	0.31%	\$3,745,553	6.05%	\$3,928,682	6.35%
Farm	\$1,557,570	\$467	0.03%	\$4,806	0.31%	\$94,228	6.05%	\$98,835	6.35%
Managed Forest	\$68,305	\$20	0.03%	\$212	0.31%	\$4,132	6.05%	\$4,335	6.35%
New Multi-Residential	\$99,115	\$29	0.03%	\$305	0.31%	\$5,996	6.05%	\$6,289	6.35%
Multi-Residential	\$1,674,581	\$497	0.03%	-\$204,799	-12.23%	\$101,309	6.05%	-\$116,344	-6.95%
Commercial	\$6,589,216	\$1,956	0.03%	\$20,345	0.31%	\$398,635	6.05%	\$418,125	6.35%
Industrial	\$1,775,227	\$525	0.03%	\$5,478	0.31%	\$107,395	6.05%	\$112,646	6.35%
Aggregate Extraction	\$119,512	-\$22,235	-18.60%	-\$21,965	-18.38%	-\$16,381	-13.71%	-\$16,093	-13.47%
Pipeline	\$624,652	\$184	0.03%	\$1,927	0.31%	\$37,789	6.05%	\$39,637	6.35%
Sub-Total Taxable	\$74,421,545	-\$244	0.00%	-\$2,619	0.00%	\$4,478,656	6.02%	\$4,476,112	6.01%
<i>Payment in Lieu</i>									
Residential	\$47,017	\$13	0.03%	\$147	0.31%	\$2,846	6.05%	\$2,985	6.35%
Farm	\$724	\$0	0.00%	\$2	0.28%	\$44	6.08%	\$46	6.35%
Commercial	\$742,710	\$215	0.03%	\$2,291	0.31%	\$44,930	6.05%	\$47,127	6.35%
Industrial	\$56,127	\$15	0.03%	\$172	0.31%	\$3,394	6.05%	\$3,560	6.34%
Landfill	\$2,118	\$1	0.05%	\$7	0.33%	\$128	6.04%	\$134	6.33%
Sub-Total PIL	\$848,696	\$244	0.03%	\$2,619	0.31%	\$51,342	6.05%	\$53,852	6.35%
Total (Taxable + PIL)	\$75,270,241	\$0	0.00%	\$0	0.00%	\$4,529,998	6.02%	\$4,529,964	6.02%

Scenario 1: Reduce the multi-residential ratio to 1.40.

Table 16-A
Tax Rate Sensitivity

Realty Tax Class	Tax Ratios			Upper Tier General Levy Tax Rates		
	Start	Model	Difference	Notional	Scenario 1	Difference
Residential	1.000000	1.000000	0.00%	0.00561387	0.00562953	0.28%
Farm	0.250000	0.250000	0.00%	0.00140347	0.00140738	0.28%
Managed Forest	0.250000	0.250000	0.00%	0.00140347	0.00140738	0.28%
New Multi-Residential	1.000000	1.000000	0.00%	0.00561387	0.00562953	0.28%
Multi-Residential	1.600000	1.400000	-12.50%	0.00898219	0.00788134	-12.26%
Commercial	1.500000	1.500000	0.00%	0.00842081	0.00844430	0.28%
Industrial	2.100000	2.100000	0.00%	0.01178913	0.01182201	0.28%
Aggregate Extraction	1.708783	1.708783	0.00%	0.00959289	0.00961965	0.28%
Landfill	1.000000	1.000000	0.00%	0.00561387	0.00562953	0.28%
Pipeline	1.198100	1.198100	0.00%	0.00672598	0.00674474	0.28%

Table 16-B
Upper-Tier General Levy Sensitivity: Inter-Class Shifts

Realty Tax Class	2025 Upper Tier General Levy		Difference	
	Notional Levy	Scenario 1	\$	%
Taxable				
Residential	\$61,931,680	\$62,104,439	\$172,759	0.28%
Farm	\$1,558,037	\$1,562,376	\$4,339	0.28%
Managed Forest	\$68,325	\$68,517	\$192	0.28%
New Multi-Residential	\$99,144	\$99,420	\$276	0.28%
Multi-Residential	\$1,675,078	\$1,469,782	-\$205,296	-12.26%
Commercial	\$6,591,172	\$6,609,561	\$18,389	0.28%
Industrial	\$1,775,752	\$1,780,705	\$4,953	0.28%
Aggregate Extraction	\$97,277	\$97,547	\$270	0.28%
Pipeline	\$624,836	\$626,579	\$1,743	0.28%
Sub-Total Taxable	\$74,421,301	\$74,418,926	-\$2,375	0.00%
Payment in Lieu				
Residential	\$47,030	\$47,164	\$134	0.28%
Farm	\$724	\$726	\$2	0.28%
Commercial	\$742,925	\$745,001	\$2,076	0.28%
Industrial	\$56,142	\$56,299	\$157	0.28%
Landfill	\$2,119	\$2,125	\$6	0.28%
Sub-Total PIL	\$848,940	\$851,315	\$2,375	0.28%
Total (Tax + PIL)	\$75,270,241	\$75,270,241	\$0	0.00%

Interpretation Note: Table 16-B documents the class level impacts of reducing the multi-residential ratio in comparison to the 2025 notional levy.

Scenario 1: Reduce the multi-residential ratio to 1.40.

Table 16-C
Upper-Tier General Levy Model by Local Area Municipality

Local Area Municipality	2025 Upper Tier General Levy		Difference	
	Notional	Scenario 1	\$	%
Alnwick-Haldimand	\$7,348,122	\$7,366,413	\$18,291	0.25%
Brighton	\$9,828,784	\$9,840,819	\$12,035	0.12%
Cobourg	\$18,026,179	\$17,975,878	-\$50,301	-0.28%
Cramahe	\$5,164,159	\$5,171,505	\$7,346	0.14%
Hamilton	\$9,762,385	\$9,789,357	\$26,972	0.28%
Port Hope	\$14,473,055	\$14,451,842	-\$21,213	-0.15%
Trent Hills	\$10,667,557	\$10,674,427	\$6,870	0.06%
County-Wide	\$75,270,241	\$75,270,241	\$0	0.00%

Table 16-D
Upper-Tier General Levy Model by Local Area Municipality

Local Municipality	2024 Year-End	Year-Over-Year Change			
		Notional		Scenario 1	
Alnwick-Haldimand	\$7,350,397	-\$2,275	-0.03%	\$16,016	0.22%
Brighton	\$9,827,106	\$1,678	0.02%	\$13,713	0.14%
Cobourg	\$18,020,844	\$5,335	0.03%	-\$44,966	-0.25%
Cramahe	\$5,174,225	-\$10,066	-0.19%	-\$2,720	-0.05%
Hamilton	\$9,761,519	\$866	0.01%	\$27,838	0.29%
Port Hope	\$14,469,605	\$3,450	0.02%	-\$17,763	-0.12%
Trent Hills	\$10,666,545	\$1,012	0.01%	\$7,882	0.07%
County-Wide	\$75,270,241	\$0	0.00%	\$0	0.00%

Scenario 2: A target levy of \$79,800,209 under status quo tax policy.

Table 17-A
Tax Rate Sensitivity

Realty Tax Class	Tax Ratios			Upper Tier General Levy Tax Rates		
	Start	Model	Difference	Notional	Scenario 2	Difference
Residential	1.000000	1.000000	0.00%	0.00561387	0.00595173	6.02%
Farm	0.250000	0.250000	0.00%	0.00140347	0.00148793	6.02%
Managed Forest	0.250000	0.250000	0.00%	0.00140347	0.00148793	6.02%
New Multi-Residential	1.000000	1.000000	0.00%	0.00561387	0.00595173	6.02%
Multi-Residential	1.600000	1.600000	0.00%	0.00898219	0.00952277	6.02%
Commercial	1.500000	1.500000	0.00%	0.00842081	0.00892760	6.02%
Industrial	2.100000	2.100000	0.00%	0.01178913	0.01249863	6.02%
Aggregate Extraction	1.708783	1.708783	0.00%	0.00959289	0.01017022	6.02%
Landfill	1.000000	1.000000	0.00%	0.00561387	0.00595173	6.02%
Pipeline	1.198100	1.198100	0.00%	0.00672598	0.00713077	6.02%

Table 17-B
Upper-Tier General Levy Sensitivity: Inter-Class Shifts

Realty Tax Class	2025 Upper Tier General Levy		Levy Change	
	Notional Levy	Scenario 2	\$	%
Taxable				
Residential	\$61,931,680	\$65,658,920	\$3,727,239	6.02%
Farm	\$1,558,037	\$1,651,798	\$93,762	6.02%
Managed Forest	\$68,325	\$72,437	\$4,112	6.02%
New Multi-Residential	\$99,144	\$105,111	\$5,967	6.02%
Multi-Residential	\$1,675,078	\$1,775,890	\$100,812	6.02%
Commercial	\$6,591,172	\$6,987,851	\$396,677	6.02%
Industrial	\$1,775,752	\$1,882,622	\$106,869	6.02%
Aggregate Extraction	\$97,277	\$103,131	\$5,854	6.02%
Pipeline	\$624,836	\$662,441	\$37,605	6.02%
Sub-Total Taxable	\$74,421,301	\$78,900,201	\$4,478,897	6.02%
Payment in Lieu				
Residential	\$47,030	\$49,863	\$2,831	6.02%
Farm	\$724	\$768	\$44	6.08%
Commercial	\$742,925	\$787,640	\$44,712	6.02%
Industrial	\$56,142	\$59,521	\$3,379	6.02%
Landfill	\$2,119	\$2,246	\$128	6.04%
Sub-Total PIL	\$848,940	\$900,038	\$51,094	6.02%
Total (Tax + PIL)	\$75,270,241	\$79,800,239	\$4,529,991	6.02%

Interpretation Note: Table 17-B documents the class level impacts of the levy increase, which is shared equally by all taxpayers in comparison to the 2025 notional levy.

Scenario 2: A target levy of \$79,800,209 under status quo tax policy.

Table 17-C
Upper-Tier General Levy Model by Local Area Municipality

Local Area Municipality	2025 Upper Tier General Levy		Difference	
	Notional	Scenario 2	\$	%
Alnwick-Haldimand	\$7,348,122	\$7,790,355	\$442,233	6.02%
Brighton	\$9,828,784	\$10,420,311	\$591,527	6.02%
Cobourg	\$18,026,179	\$19,111,051	\$1,084,872	6.02%
Cramahe	\$5,164,159	\$5,474,955	\$310,796	6.02%
Hamilton	\$9,762,385	\$10,349,913	\$587,528	6.02%
Port Hope	\$14,473,055	\$15,344,094	\$871,039	6.02%
Trent Hills	\$10,667,557	\$11,309,559	\$642,002	6.02%
County-Wide	\$75,270,241	\$79,800,238	\$4,529,997	6.02%

Table 17-D
Upper-Tier General Levy Model by Local Area Municipality

Local Municipality	2024 Year-End	Year-Over-Year Change			
		Notional		Scenario 2	
Alnwick-Haldimand	\$7,350,397	-\$2,275	-0.03%	\$439,958	5.99%
Brighton	\$9,827,106	\$1,678	0.02%	\$593,205	6.04%
Cobourg	\$18,020,844	\$5,335	0.03%	\$1,090,207	6.05%
Cramahe	\$5,174,225	-\$10,066	-0.19%	\$300,730	5.81%
Hamilton	\$9,761,519	\$866	0.01%	\$588,394	6.03%
Port Hope	\$14,469,605	\$3,450	0.02%	\$874,489	6.04%
Trent Hills	\$10,666,545	\$1,012	0.01%	\$643,014	6.03%
County-Wide	\$75,270,241	\$0	0.00%	\$4,529,997	6.02%

Scenario 3: Reducing the multi-residential ratio to 1.40 / 2025 Levy Target of \$79,800,209.

Table 18-A
Tax Rate Sensitivity

Realty Tax Class	Tax Ratios			Upper Tier General Levy Tax Rates		
	Start	Model	Difference	Scenario 2	Scenario 3	Difference
Residential	1.000000	1.000000	0.00%	0.00595173	0.00596833	0.28%
Farm	0.250000	0.250000	0.00%	0.00148793	0.00149208	0.28%
Managed Forest	0.250000	0.250000	0.00%	0.00148793	0.00149208	0.28%
New Multi-Residential	1.000000	1.000000	0.00%	0.00595173	0.00596833	0.28%
Multi-Residential	1.600000	1.400000	-12.50%	0.00952277	0.00835566	-12.26%
Commercial	1.500000	1.500000	0.00%	0.00892760	0.00895250	0.28%
Industrial	2.100000	2.100000	0.00%	0.01249863	0.01253349	0.28%
Aggregate Extraction	1.708783	1.708783	0.00%	0.01017022	0.01019858	0.28%
Landfill	1.000000	1.000000	0.00%	0.00595173	0.00596833	0.28%
Pipeline	1.198100	1.198100	0.00%	0.00713077	0.00715066	0.28%

Table 18-B
Scenario 3 Restated Revenue Neutral and Levy Change

Realty Tax Class	2025 Upper Tier General Levy		Levy Change	
	Revenue Neutral	Target Levy	\$	%
Taxable				
Residential	\$62,104,439	\$65,842,049	\$3,737,609	6.02%
Farm	\$1,562,376	\$1,656,405	\$94,028	6.02%
Managed Forest	\$68,517	\$72,640	\$4,123	6.02%
New Multi-Residential	\$99,420	\$105,404	\$5,983	6.02%
Multi-Residential	\$1,469,782	\$1,558,237	\$88,455	6.02%
Commercial	\$6,609,561	\$7,007,341	\$397,781	6.02%
Industrial	\$1,780,705	\$1,887,873	\$107,168	6.02%
Aggregate Extraction	\$97,547	\$103,419	\$5,871	6.02%
Pipeline	\$626,579	\$664,289	\$37,710	6.02%
Sub-Total Taxable	\$74,418,926	\$78,897,657	\$4,478,728	6.02%
Payment in Lieu				
Residential	\$47,164	\$50,002	\$2,838	6.02%
Farm	\$726	\$770	\$44	6.06%
Commercial	\$745,001	\$789,837	\$44,836	6.02%
Industrial	\$56,299	\$59,687	\$3,388	6.02%
Landfill	\$2,125	\$2,252	\$128	6.02%
Sub-Total PIL	\$851,315	\$902,548	\$51,234	6.02%
Total (Tax + PIL)	\$75,270,241	\$79,800,205	\$4,529,962	6.02%

Scenario 3: Reducing the multi-residential ratio to 1.40 / 2025 Levy Target of \$79,800,209.

Table 18-C
General Levy Sensitivity
In comparison to Scenario 2

Realty Tax Class	2025 Upper Tier General Levy		Policy Shift	
	Scenario 2	Scenario 3	\$	%
Taxable				
Residential	\$65,658,920	\$65,842,049	\$183,129	0.28%
Farm	\$1,651,798	\$1,656,405	\$4,607	0.28%
Managed Forest	\$72,437	\$72,640	\$203	0.28%
New Multi-Residential	\$105,111	\$105,404	\$293	0.28%
Multi-Residential	\$1,775,890	\$1,558,237	-\$217,653	-12.26%
Commercial	\$6,987,851	\$7,007,341	\$19,490	0.28%
Industrial	\$1,882,622	\$1,887,873	\$5,251	0.28%
Aggregate Extraction	\$103,131	\$103,419	\$288	0.28%
Pipeline	\$662,441	\$664,289	\$1,848	0.28%
Sub-Total Taxable	\$78,900,201	\$78,897,657	-\$2,544	0.00%
Payment in Lieu				
Residential	\$49,863	\$50,002	\$139	0.28%
Farm	\$768	\$770	\$2	0.26%
Commercial	\$787,640	\$789,837	\$2,197	0.28%
Industrial	\$59,521	\$59,687	\$166	0.28%
Landfill	\$2,246	\$2,252	\$6	0.27%
Sub-Total PIL	\$900,038	\$902,548	\$2,510	0.28%
Total (Tax + PIL)	\$79,800,239	\$79,800,205	-\$34	0.00%

Interpretation Note: Table 18-C documents the class level impacts of reducing the multi-residential class ratio.

Scenario 3: Reducing the multi-residential ratio to 1.40 / 2025 Levy Target of \$79,800,209.

Table 18-D
County General Levy Sensitivity
In comparison to Scenario 2

Local Area Municipality	2025 Upper Tier General Levy		Difference	
	Scenario 2	Scenario 3	\$	%
Alnwick-Haldimand	\$7,790,355	\$7,809,740	\$19,385	0.25%
Brighton	\$10,420,311	\$10,433,068	\$12,757	0.12%
Cobourg	\$19,111,051	\$19,057,713	-\$53,338	-0.28%
Cramahe	\$5,474,955	\$5,482,741	\$7,786	0.14%
Hamilton	\$10,349,913	\$10,378,504	\$28,591	0.28%
Port Hope	\$15,344,094	\$15,321,592	-\$22,502	-0.15%
Trent Hills	\$11,309,559	\$11,316,845	\$7,286	0.06%
County-Wide	\$79,800,238	\$79,800,203	-\$35	0.00%

Table 18-E
Upper-Tier General Levy Model by Local Area Municipality

Local Municipality	2024 Year-End	Year-Over-Year Change			
		Scenario 2		Scenario 3	
Alnwick-Haldimand	\$7,350,397	\$439,958	5.99%	\$459,343	6.25%
Brighton	\$9,827,106	\$593,205	6.04%	\$605,962	6.17%
Cobourg	\$18,020,844	\$1,090,207	6.05%	\$1,036,869	5.75%
Cramahe	\$5,174,225	\$300,730	5.81%	\$308,516	5.96%
Hamilton	\$9,761,519	\$588,394	6.03%	\$616,985	6.32%
Port Hope	\$14,469,605	\$874,489	6.04%	\$851,987	5.89%
Trent Hills	\$10,666,545	\$643,014	6.03%	\$650,300	6.10%
County-Wide	\$75,270,241	\$4,529,997	6.02%	\$4,529,962	6.02%

New Multi-Residential Subclass – Structure and General Policy Discussion

Multi-Residential Class in Brief

In simple terms, the Multi-Residential property class includes properties that:

1. Are improved with a building or complex containing **seven or more self-contained residential units**, all captured under a single roll number; or
2. **Vacant land** zoned for multi-unit residential use improvements.

Multi-residential class buildings can include traditional (vertical) apartment buildings, townhouse complexes, and even collections of detached homes, provided they are located on a single assessment parcel under unified ownership.

New Multi-Residential Class

Inclusion in the **New Multi-Residential Class** is purely a function of timing and includes any property that would otherwise qualify as multi-residential if the subject units were built, or converted from another use, under a building permit dated after:

- The date on which the host municipality opted to have the class apply; or
- April 20th, 2017, the date on which the class ceased to be an optional property class.

New Multi-Residential Subclass

The new multi-residential subclass introduced in 2024 is functionally similar to the New Multi-Residential class. It applies to any building or complex that would otherwise be classified as multi-residential, provided the building permit for its construction or conversion was issued after the municipality enacts a by-law to implement the subclass.

Class/Subclass Inclusion Based Solely on Building Permit Date

The only factor that distinguishes buildings classified as multi-residential, new multi-residential, or the new multi-residential subclass is the timing of the original building permit under which the building was built or converted to a multi-residential property.

Class/Subclass	Building Permit Issued
Multi-Residential	Before the earlier of: April, 2017; or Municipal Opt-In Date ²
New Multi-Residential	After the earlier of: April, 2017; or Municipal Opt-In Date
New Multi-Res. Subclass	After: Municipal Opt-In Date.

Theoretically, three identical buildings adjacent to one another could be classified and taxed differently based on the timing of their respective building permits.

² Municipal Opt-In Date is the date of passing a by-law to adopt the optional new multi-residential class prior to April 2017 or to adopt the optional new multi-residential subclass. By-law authority rests with upper and single tier councils.

Duration of New Multi-Residential Classification

Properties classified as new multi-residential are transitioned to the standard multi-residential class after 35 years. For example, a property added to the New Multi-Residential class on December 31, 2010, will be reclassified to the standard multi-residential class as of January 1, 2045.

This rule also applies to properties within the new subclass, as they are considered part of the broader new multi-residential class and therefore will revert to the multi-residential class after 35 years.

Differential Tax Treatment

The range of flexibility for setting the multi-residential ratio varies based on the existing ratio level of each upper and single tier municipality. With this in mind, and considering provincially established parameters, the range of flexibility may be generally summarized as follows:

Multi-Residential Ratios Above 2.00 are subject to levy restriction, which will also trigger annual reduction calculations until the ratio is reduced to 2.00 or below.

Multi-Residential Ratios at or Below 2.00 may remain at the previous year’s level or be reduced.

- Multi-residential ratios may be set freely between 1.00 and 1.10

New Multi-Residential Class ratio may be set anywhere between 1.00 and 1.10

New Multi-Residential subclass

- Municipalities that choose to adopt this subclass may set a discount of up to 35% pegged against the new multi-residential class.
- If the new multi-residential ratio is set at 1.00, the lowest effective rate for eligible properties would be 65% of the residential rate.

The net municipal tax rate incentive offered by the new multi-residential class or the subclass will depend on both the multi-residential ratio as well as the settings for the incentive classes.

The following table illustrates the incentive potential of the new multi-residential class, and the new multi-residential subclass depending on the municipality’s multi-residential ratio.

Multi-Residential Class Ratio	Municipal Rate Discount vs. Multi-Residential ³				
	New Multi-Residential	10%	20%	30%	35%
2.00	50.0%	55.0%	60.0%	65.0%	67.5%
1.75	42.9%	48.6%	54.3%	60.0%	62.9%
1.50	33.3%	40.0%	46.7%	53.3%	56.7%
1.25	20.0%	28.0%	36.0%	44.0%	48.0%
1.00	0.0%	10.0%	20.0%	30.0%	35.0%

The uniform residential education rate applies to all multi-residential classes and subclasses. No reduction in education tax is applied to the new multi-residential class or subclass.

³ Assumes a new multi-residential ratio of 1.00

Considering the Policy Logic of Property Tax Incentives for New Multi-Residential Builds

Reducing the property tax burden on multi-residential properties sends a clear, housing-positive signal to landlords, tenants, and the broader public. Lowering tax rates can directly reduce rental costs for tenants and lessen expenses for municipally owned housing, enhancing overall sector viability.

Still, the actual effectiveness of the new multi-residential class in spurring additional rental construction remains uncertain. Most development decisions hinge on factors like land availability, infrastructure, financing, and market demand—variables that generally outweigh marginal tax incentives. Since this class has applied province-wide since 2017, it has likely had a limited direct influence on whether projects move forward, instead influencing only where they might be located.

The optional new subclass reintroduces some competitive differentiation among municipalities, potentially making those that adopt it more appealing to developers. However, this advantage is not guaranteed, as comparing tax treatments, rates, and property values across jurisdictions can be both complex and speculative.

Overall, policymakers should critically evaluate the extent to which these measures genuinely drive new development versus simply demonstrating municipal support for such projects. While the subclass may help reinforce a municipality's commitment to encouraging multi-residential growth, it should not be assumed that it will substantially increase the number of units built.

Policy Considerations for the New Multi-Residential Subclass

Below we have set out a series of policy considerations that may be helpful to the reader. We have deliberately avoided organizing these into “pros and cons” as those determinations are inherently subjective. Such judgments can only be made in light of locally defined objectives and preferences.

Housing and Rental Friendly Signaling: Lower tax rates for new multi-residential properties may send a positive signal to developers, landlords, and tenants, thereby reinforcing and even improving the municipality's image as being supportive of housing development.

Modest Impact on New Construction Decisions: While the subclass could influence where developers choose to locate, it is unlikely to decisively change whether they build. Fundamental factors like land availability, infrastructure, and market demand usually outweigh marginal tax incentives.

Competitive Advantage Between Municipalities: Offering the subclass may help a municipality stand out compared to those that do not, potentially tipping the scales for developers choosing between similar jurisdictions.

No Immediate Impact or Volatility: Unlike altering an existing tax ratio or discount, there will be no immediate impacts and no measurable *tax shifts* down the road.

The new subclass will emerge gradually as new qualifying buildings are constructed and each will be taxed at the lower rate from the start. While other classes may carry marginally more than they otherwise would this differential will be virtually imperceptible and no property will see a policy driven “spike” or “shift”.

Equity and Perception Issues: Differential tax treatment based solely on the date a building permit is issued could raise questions about fairness. Existing properties will not benefit, potentially creating perceived inequities among property owners. This risk should be considered more closely by municipalities with higher multi-residential ratios and/or where no ratio reduction plan is in place.

Revenue Trade-Offs for Municipally Owned Housing: While an upper-tier government that owns housing subject to local taxation may benefit from a reduction in taxes on new housing projects, the corresponding reduction in tax rates for new properties will decrease the local municipality's direct revenue from that growth.

Policy Intent vs. Practical Outcomes: Policymakers should be realistic about the subclass's ability to drive new housing supply. Any decision to implement it should balance the symbolic, competitive, and economic benefits against the fiscal and equity considerations it introduces.

Quantitative Modelling Protocols

Modelling future tax implications for properties where building permits have not yet been issued—let alone constructed—should be approached with extreme caution. As most appropriate solution can only be identified in consideration of local circumstances, objectives, and available data, we have not set out specific avenues of inquiry here. MTE is available to work with each client jurisdiction to assess the most appropriate modelling approach should such analysis be required.

ONTARIO'S NEW AGGREGATE EXTRACTION PROPERTY CLASS

Background: Temporary 2024 Industrial Subclass

In July 2024, the Minister of Finance introduced a temporary property subclass specifically for the active industrial portions of aggregate-producing properties, including gravel pits and quarries. This subclass was designed to apply solely for the 2024 taxation year, targeting the education portion of the tax bill.

The impact of the subclass was significant: for every \$100,000 in Current Value Assessment (CVA) captured by the subclass, the education portion of the tax bill was reduced from \$880 to \$44, representing a reduction of 95%. While the education tax rate was significantly lowered, the municipal portion of the levy remained unchanged and continued to be taxed at the standard industrial rate.

New Stand-Alone Aggregate Extraction Property Class

With the introduction of regulations in the fall of 2024, the temporary subclass will cease to exist after 2024, to be replaced by a new stand-alone Aggregate Extraction property class. This new class will initially capture the same assessment base as the temporary subclass, although some definitional differences may affect what is included in the class moving forward.

As a distinct class, the Aggregate Extraction property class will no longer form part of the industrial class as was the case with the temporary subclass. As such, it will be subject to its own tax ratio as well as class specific rules and limits governing how the ratio may be moved and adjusted.

For 2025, the most relevant factors that will determine the initial impact of this new class on the municipal balance of taxation are:

- 1) The municipal specific transition ratio regulated for each upper and single-tier jurisdiction with eligible properties appearing on the roll as returned for 2025; and
- 2) The regulated range of flexibility is 0.6000 to 1.1000, within which municipalities may freely set and adjust the ratio for this class.

These factors will guide how the tax burden shifts between the new class and other property classes.

Transition Ratios and Flexibility for 2025

The provincially regulated transition ratios vary by municipality, but analysis of a significant sample suggests that the ratios have generally been set by reducing each municipality's starting industrial ratio by 18.63%. The rationale behind this uniform reduction factor has not been explained, and there is no indication of the intent or reasoning for its indiscriminate application across municipalities.

Many transition ratios have been set below 1.00, however, the effective upper limit for any municipality is the higher of:

- The regulated transition ratio, or
- 1.10, which is the upper limit of the allowable range for this class.

Increases above these limits are not permitted, and in fact, have been explicitly prohibited for 2025.

Provincial Education Tax Rates

While regulating forced, across the board decreases in municipal tax for eligible properties, the province has increased the education portion of the tax bill for these properties in comparison to the special treatment they received under the temporary 2024 subclass.

- In 2024, the education rate for eligible properties was reduced by 95% in comparison to the industrial rate that originally applied for that year.
- The education rate is approximately 58% of the industrial education rate in 2025.

LOCAL RESULTS ADDENDUM

2024 Local Assessment Growth

2024 Local Revenue Growth

2025 Inter-Class Shifts: Local General Levy

2025 Inter-Class shifts: Upper-Tier General Levy

Local General Levy Sensitivity of Reducing the Multi-Residential Ratio to 1.4

Upper-Tier General Levy Sensitivity of Reducing the Multi-Residential Ratio to 1.4

Upper-Tier + Local Levy Sensitivity of Reducing the Multi-Residential Ratio to 1.4

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Alnwick-Haldimand</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	1,165,292,434	1,179,616,834	14,324,400	1.23%
Farm	185,893,045	185,452,545	-440,500	-0.24%
Managed Forest	10,465,600	10,941,400	475,800	4.55%
Multi-Residential	1,962,700	1,962,700	0	0.00%
Commercial	29,966,524	30,595,324	628,800	2.10%
Industrial	4,194,700	2,272,400	-1,922,300	-45.83%
Aggregate Extraction	0	2,026,000	2,026,000	100.00%
Pipeline	16,167,000	16,450,000	283,000	1.75%
Sub-Total: Taxable	1,413,942,003	1,429,317,203	15,375,200	1.09%
Payment In Lieu				
Residential	616,800	616,800	0	0.00%
Commercial	3,579,400	1,557,400	-2,022,000	-56.49%
Industrial	251,500	251,500	0	0.00%
Sub-Total: Payment In Lieu	4,447,700	2,425,700	-2,022,000	-45.46%
Total (Taxable + PIL)	1,418,389,703	1,431,742,903	13,353,200	0.94%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	4,194,700	4,298,400	103,700	2.47%

Aggregate Extraction Class and Industrial Growth

The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Alnwick-Haldimand</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$7,277,680	\$7,367,144	\$89,464	1.23%
Farm	\$290,252	\$289,564	-\$688	-0.24%
Managed Forest	\$16,341	\$17,084	\$743	4.55%
Multi-Residential	\$19,613	\$19,613	\$0	0.00%
Commercial	\$280,399	\$286,290	\$5,890	2.10%
Industrial	\$54,033	\$28,821	-\$25,212	-46.66%
Aggregate Extraction	\$0	\$26,572	\$26,572	100.00%
Pipeline	\$120,975	\$123,092	\$2,118	1.75%
Sub-Total: Taxable	\$8,059,293	\$8,158,180	\$98,887	1.23%
Payment In Lieu				
Residential	\$3,852	\$3,852	\$0	0.00%
Commercial	\$33,533	\$14,590	-\$18,943	-56.49%
Industrial	\$3,299	\$3,299	\$0	0.00%
Sub-Total: Payment In Lieu	\$40,684	\$21,741	-\$18,943	-46.56%
Total (Taxable + PIL)	\$8,099,977	\$8,179,921	\$79,944	0.99%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$54,033	\$55,393	\$1,360	2.52%

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Alnwick-Haldimand</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$7,367,144	\$7,371,603	\$4,459	0.06%
Farm	\$289,564	\$289,740	\$176	0.06%
Managed Forest	\$17,084	\$17,094	\$10	0.06%
Multi-Residential	\$19,613	\$19,625	\$12	0.06%
Commercial	\$286,290	\$286,462	\$172	0.06%
Industrial	\$28,821	\$28,838	\$17	0.06%
Aggregate Extraction	\$26,572	\$21,635	-\$4,937	-18.58%
Pipeline	\$123,092	\$123,167	\$75	0.06%
Sub-Total: Taxable	\$8,158,180	\$8,158,164	-\$16	0.00%
<i>Payment In Lieu</i>				
Residential	\$3,852	\$3,854	\$2	0.05%
Commercial	\$14,590	\$14,599	\$9	0.06%
Industrial	\$3,299	\$3,301	\$2	0.06%
Sub-Total: Payment In Lieu	\$21,741	\$21,754	\$13	0.06%
Total (Taxable + PIL)	\$8,179,921	\$8,179,918	-\$3	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Alnwick-Haldimand</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$6,620,046	\$6,622,004	\$1,958	0.03%
Farm	\$260,199	\$260,277	\$78	0.03%
Managed Forest	\$15,351	\$15,356	\$5	0.03%
Multi-Residential	\$17,624	\$17,629	\$5	0.03%
Commercial	\$257,256	\$257,332	\$76	0.03%
Industrial	\$25,897	\$25,905	\$8	0.03%
Aggregate Extraction	\$23,878	\$19,435	-\$4,443	-18.61%
Pipeline	\$110,610	\$110,642	\$32	0.03%
Sub-Total: Taxable	\$7,330,861	\$7,328,580	-\$2,281	-0.03%
<i>Payment In Lieu</i>				
Residential	\$3,461	\$3,462	\$1	0.03%
Commercial	\$13,111	\$13,115	\$4	0.03%
Industrial	\$2,964	\$2,965	\$1	0.03%
Sub-Total: Payment In Lieu	\$19,536	\$19,542	\$6	0.03%
Total (Taxable + PIL)	\$7,350,397	\$7,348,122	-\$2,275	-0.03%

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Model Description

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Alnwick-Haldimand</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Model Description	\$	%
Taxable				
Residential	\$7,371,603	\$7,373,821	\$2,218	0.03%
Farm	\$289,740	\$289,827	\$87	0.03%
Managed Forest	\$17,094	\$17,099	\$5	0.03%
Multi-Residential	\$19,625	\$17,177	-\$2,448	-12.47%
Commercial	\$286,462	\$286,549	\$87	0.03%
Industrial	\$28,838	\$28,847	\$9	0.03%
Aggregate Extraction	\$21,635	\$21,642	\$7	0.03%
Pipeline	\$123,167	\$123,204	\$37	0.03%
Sub-Total: Taxable	\$8,158,164	\$8,158,166	\$2	0.00%
Payment in Lieu				
Residential	\$3,854	\$3,855	\$1	0.03%
Commercial	\$14,599	\$14,604	\$5	0.03%
Industrial	\$3,301	\$3,302	\$1	0.03%
Sub-Total: Payment in Lieu	\$21,754	\$21,761	\$7	0.03%
Total (Taxable + PIL)	\$8,179,918	\$8,179,927	\$9	0.00%

**Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)**

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Alnwick-Haldimand</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$6,622,004	\$6,640,476	\$18,472	0.28%
Farm	\$260,277	\$261,002	\$725	0.28%
Managed Forest	\$15,356	\$15,399	\$43	0.28%
Multi-Residential	\$17,629	\$15,469	-\$2,160	-12.25%
Commercial	\$257,332	\$258,052	\$720	0.28%
Industrial	\$25,905	\$25,978	\$73	0.28%
Aggregate Extraction	\$19,435	\$19,489	\$54	0.28%
Pipeline	\$110,642	\$110,951	\$309	0.28%
Sub-Total: Taxable	\$7,328,580	\$7,346,816	\$18,236	0.25%
Payment in Lieu				
Residential	\$3,462	\$3,473	\$11	0.32%
Commercial	\$13,115	\$13,151	\$36	0.27%
Industrial	\$2,965	\$2,973	\$8	0.27%
Sub-Total: Payment in Lieu	\$19,542	\$19,597	\$55	0.28%
Total (Taxable + PIL)	\$7,348,122	\$7,366,413	\$18,291	0.25%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Alnwick-Haldimand</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$13,993,607	\$14,014,297	\$20,690	0.15%
Farm	\$550,017	\$550,829	\$812	0.15%
Managed Forest	\$32,450	\$32,498	\$48	0.15%
Multi-Residential	\$37,254	\$32,646	-\$4,608	-12.37%
Commercial	\$543,794	\$544,601	\$807	0.15%
Industrial	\$54,743	\$54,825	\$82	0.15%
Aggregate Extraction	\$41,070	\$41,131	\$61	0.15%
Pipeline	\$233,809	\$234,155	\$346	0.15%
Sub-Total: Taxable	\$15,486,744	\$15,504,982	\$18,238	0.12%
Payment in Lieu				
Residential	\$7,316	\$7,328	\$12	0.16%
Commercial	\$27,714	\$27,755	\$41	0.15%
Industrial	\$6,266	\$6,275	\$9	0.14%
Sub-Total: Payment in Lieu	\$41,296	\$41,358	\$62	0.15%
Total (Taxable + PIL)	\$15,528,040	\$15,546,340	\$18,300	0.12%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Brighton</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	1,470,391,604	1,514,200,547	43,808,943	2.98%
Farm	101,316,500	104,720,900	3,404,400	3.36%
Managed Forest	1,637,200	1,657,500	20,300	1.24%
New Multi-Residential	1,385,000	1,385,000	0	0.00%
Multi-Residential	14,653,100	13,662,100	-991,000	-6.76%
Commercial	68,214,400	69,048,748	834,348	1.22%
Industrial	7,458,500	5,827,700	-1,630,800	-21.86%
Aggregate Extraction	0	559,600	559,600	100.00%
Pipeline	14,952,000	15,158,000	206,000	1.38%
Sub-Total: Taxable	1,680,008,304	1,726,220,095	46,211,791	2.75%
Payment In Lieu				
Residential	1,695,419	1,695,419	0	0.00%
Commercial	32,590,873	32,978,873	388,000	1.19%
Industrial	140,300	140,300	0	0.00%
Landfill	377,400	377,400	0	0.00%
Sub-Total: Payment In Lieu	34,803,992	35,191,992	388,000	1.11%
Total (Taxable + PIL)	1,714,812,296	1,761,412,087	46,599,791	2.72%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	7,458,500	6,387,300	-1,071,200	-14.36%

Aggregate Extraction Class and Industrial Growth
The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Brighton</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$11,033,348	\$11,362,076	\$328,728	2.98%
Farm	\$190,062	\$196,448	\$6,386	3.36%
Managed Forest	\$3,071	\$3,109	\$38	1.24%
New Multi-Residential	\$10,393	\$10,393	\$0	0.00%
Multi-Residential	\$175,924	\$164,026	-\$11,898	-6.76%
Commercial	\$767,789	\$777,180	\$9,391	1.22%
Industrial	\$117,529	\$91,832	-\$25,698	-21.87%
Aggregate Extraction	\$0	\$8,818	\$8,818	100.00%
Pipeline	\$134,421	\$136,273	\$1,852	1.38%
Sub-Total: Taxable	\$12,432,537	\$12,750,155	\$317,617	2.55%
<i>Payment In Lieu</i>				
Residential	\$12,722	\$12,722	\$0	0.00%
Commercial	\$366,827	\$371,194	\$4,367	1.19%
Industrial	\$2,211	\$2,211	\$0	0.00%
Landfill	\$2,832	\$2,832	\$0	0.00%
Sub-Total: Payment In Lieu	\$384,592	\$388,959	\$4,367	1.14%
Total (Taxable + PIL)	\$12,817,129	\$13,139,114	\$321,984	2.51%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$117,529	\$100,650	-\$16,880	-14.36%

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Brighton</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$11,362,076	\$11,363,500	\$1,424	0.01%
Farm	\$196,448	\$196,473	\$25	0.01%
Managed Forest	\$3,109	\$3,110	\$1	0.03%
New Multi-Residential	\$10,393	\$10,394	\$1	0.01%
Multi-Residential	\$164,026	\$164,046	\$20	0.01%
Commercial	\$777,180	\$777,277	\$97	0.01%
Industrial	\$91,832	\$91,842	\$10	0.01%
Aggregate Extraction	\$8,818	\$7,176	-\$1,642	-18.62%
Pipeline	\$136,273	\$136,290	\$17	0.01%
Sub-Total: Taxable	\$12,750,155	\$12,750,108	-\$47	0.00%
<i>Payment In Lieu</i>				
Residential	\$12,722	\$12,723	\$1	0.01%
Commercial	\$371,194	\$371,240	\$46	0.01%
Industrial	\$2,211	\$2,211	\$0	0.00%
Landfill	\$2,832	\$2,832	\$0	0.00%
Sub-Total: Payment In Lieu	\$388,959	\$389,006	\$47	0.01%
Total (Taxable + PIL)	\$13,139,114	\$13,139,114	\$0	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Brighton</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$8,498,011	\$8,500,525	\$2,514	0.03%
Farm	\$146,929	\$146,973	\$44	0.03%
Managed Forest	\$2,326	\$2,326	\$0	0.00%
New Multi-Residential	\$7,773	\$7,775	\$2	0.03%
Multi-Residential	\$122,679	\$122,716	\$37	0.03%
Commercial	\$581,274	\$581,446	\$172	0.03%
Industrial	\$68,683	\$68,704	\$21	0.03%
Aggregate Extraction	\$6,595	\$5,368	-\$1,227	-18.61%
Pipeline	\$101,922	\$101,952	\$30	0.03%
Sub-Total: Taxable	\$9,536,192	\$9,537,785	\$1,593	0.02%
<i>Payment In Lieu</i>				
Residential	\$9,515	\$9,518	\$3	0.03%
Commercial	\$277,627	\$277,708	\$81	0.03%
Industrial	\$1,654	\$1,654	\$0	0.00%
Landfill	\$2,118	\$2,119	\$1	0.05%
Sub-Total: Payment In Lieu	\$290,914	\$290,999	\$85	0.03%
Total (Taxable + PIL)	\$9,827,106	\$9,828,784	\$1,678	0.02%

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Model Description

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Brighton</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Model Description	\$	%
Taxable				
Residential	\$11,363,500	\$11,381,261	\$17,761	0.16%
Farm	\$196,473	\$196,780	\$307	0.16%
Managed Forest	\$3,110	\$3,115	\$5	0.16%
New Multi-Residential	\$10,394	\$10,410	\$16	0.15%
Multi-Residential	\$164,046	\$143,765	-\$20,281	-12.36%
Commercial	\$777,277	\$778,492	\$1,215	0.16%
Industrial	\$91,842	\$91,987	\$145	0.16%
Aggregate Extraction	\$7,176	\$7,187	\$11	0.15%
Pipeline	\$136,290	\$136,503	\$213	0.16%
Sub-Total: Taxable	\$12,750,108	\$12,749,500	-\$608	0.00%
Payment in Lieu				
Residential	\$12,723	\$12,743	\$20	0.16%
Commercial	\$371,240	\$371,822	\$582	0.16%
Industrial	\$2,211	\$2,215	\$4	0.18%
Landfill	\$2,832	\$2,837	\$5	0.18%
Sub-Total: Payment in Lieu	\$389,006	\$389,617	\$611	0.16%
Total (Taxable + PIL)	\$13,139,114	\$13,139,117	\$3	0.00%

**Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)**

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Brighton</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$8,500,525	\$8,524,237	\$23,712	0.28%
Farm	\$146,973	\$147,382	\$409	0.28%
Managed Forest	\$2,326	\$2,333	\$7	0.30%
New Multi-Residential	\$7,775	\$7,797	\$22	0.28%
Multi-Residential	\$122,716	\$107,676	-\$15,040	-12.26%
Commercial	\$581,446	\$583,068	\$1,622	0.28%
Industrial	\$68,704	\$68,895	\$191	0.28%
Aggregate Extraction	\$5,368	\$5,383	\$15	0.28%
Pipeline	\$101,952	\$102,237	\$285	0.28%
Sub-Total: Taxable	\$9,537,785	\$9,549,008	\$11,223	0.12%
Payment in Lieu				
Residential	\$9,518	\$9,544	\$26	0.27%
Commercial	\$277,708	\$278,483	\$775	0.28%
Industrial	\$1,654	\$1,659	\$5	0.30%
Landfill	\$2,119	\$2,125	\$6	0.28%
Sub-Total: Payment in Lieu	\$290,999	\$291,811	\$812	0.28%
Total (Taxable + PIL)	\$9,828,784	\$9,840,819	\$12,035	0.12%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Brighton</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
<i>Taxable</i>				
Residential	\$19,864,025	\$19,905,498	\$41,473	0.21%
Farm	\$343,446	\$344,162	\$716	0.21%
Managed Forest	\$5,436	\$5,448	\$12	0.22%
New Multi-Residential	\$18,169	\$18,207	\$38	0.21%
Multi-Residential	\$286,762	\$251,441	-\$35,321	-12.32%
Commercial	\$1,358,723	\$1,361,560	\$2,837	0.21%
Industrial	\$160,546	\$160,882	\$336	0.21%
Aggregate Extraction	\$12,544	\$12,570	\$26	0.21%
Pipeline	\$238,242	\$238,740	\$498	0.21%
Sub-Total: Taxable	\$22,287,893	\$22,298,508	\$10,615	0.05%
<i>Payment in Lieu</i>				
Residential	\$22,241	\$22,287	\$46	0.21%
Commercial	\$648,948	\$650,305	\$1,357	0.21%
Industrial	\$3,865	\$3,874	\$9	0.23%
Landfill	\$4,951	\$4,962	\$11	0.22%
Sub-Total: Payment in Lieu	\$680,005	\$681,428	\$1,423	0.21%
Total (Taxable + PIL)	\$22,967,898	\$22,979,936	\$12,038	0.05%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Cobourg</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	2,327,020,282	2,395,948,891	68,928,609	2.96%
Farm	2,257,500	2,257,500	0	0.00%
Managed Forest	105,900	100,000	-5,900	-5.57%
New Multi-Residential	14,097,500	16,275,500	2,178,000	15.45%
Multi-Residential	89,149,100	89,337,100	188,000	0.21%
Commercial	347,014,200	346,526,700	-487,500	-0.14%
Industrial	52,146,900	52,212,900	66,000	0.13%
Pipeline	6,127,000	6,268,000	141,000	2.30%
Sub-Total: Taxable	2,837,918,382	2,908,926,591	71,008,209	2.50%
<i>Payment In Lieu</i>				
Residential	43,500	43,500	0	0.00%
Commercial	11,187,500	11,740,200	552,700	4.94%
Industrial	311,200	311,200	0	0.00%
Sub-Total: Payment In Lieu	11,542,200	12,094,900	552,700	4.79%
Total (Taxable + PIL)	2,849,460,582	2,921,021,491	71,560,909	2.51%

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Cobourg</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$22,973,973	\$23,654,485	\$680,511	2.96%
Farm	\$5,572	\$5,572	\$0	0.00%
Managed Forest	\$261	\$247	-\$15	-5.75%
New Multi-Residential	\$139,180	\$160,683	\$21,503	15.45%
Multi-Residential	\$1,408,228	\$1,411,197	\$2,970	0.21%
Commercial	\$5,138,950	\$5,131,731	-\$7,220	-0.14%
Industrial	\$1,081,144	\$1,082,512	\$1,368	0.13%
Pipeline	\$72,473	\$74,141	\$1,668	2.30%
Sub-Total: Taxable	\$30,819,781	\$31,520,568	\$700,785	2.27%
<i>Payment In Lieu</i>				
Residential	\$429	\$429	\$0	0.00%
Commercial	\$165,676	\$173,861	\$8,185	4.94%
Industrial	\$6,452	\$6,452	\$0	0.00%
Sub-Total: Payment In Lieu	\$172,557	\$180,742	\$8,185	4.74%
Total (Taxable + PIL)	\$30,992,338	\$31,701,310	\$708,970	2.29%

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Cobourg</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$23,654,485	\$23,654,485	\$0	0.00%
Farm	\$5,572	\$5,572	\$0	0.00%
Managed Forest	\$247	\$247	\$0	0.00%
New Multi-Residential	\$160,683	\$160,683	\$0	0.00%
Multi-Residential	\$1,411,197	\$1,411,197	\$0	0.00%
Commercial	\$5,131,731	\$5,131,731	\$0	0.00%
Industrial	\$1,082,512	\$1,082,512	\$0	0.00%
Pipeline	\$74,141	\$74,141	\$0	0.00%
Sub-Total: Taxable	\$31,520,568	\$31,520,568	\$0	0.00%
<i>Payment In Lieu</i>				
Residential	\$429	\$429	\$0	0.00%
Commercial	\$173,861	\$173,861	\$0	0.00%
Industrial	\$6,452	\$6,452	\$0	0.00%
Sub-Total: Payment In Lieu	\$180,742	\$180,742	\$0	0.00%
Total (Taxable + PIL)	\$31,701,310	\$31,701,310	\$0	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Cobourg</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$13,446,568	\$13,450,546	\$3,978	0.03%
Farm	\$3,167	\$3,168	\$1	0.03%
Managed Forest	\$140	\$140	\$0	0.00%
New Multi-Residential	\$91,342	\$91,369	\$27	0.03%
Multi-Residential	\$802,205	\$802,443	\$238	0.03%
Commercial	\$2,917,169	\$2,918,036	\$867	0.03%
Industrial	\$615,362	\$615,545	\$183	0.03%
Pipeline	\$42,146	\$42,158	\$12	0.03%
Sub-Total: Taxable	\$17,918,099	\$17,923,405	\$5,306	0.03%
<i>Payment In Lieu</i>				
Residential	\$244	\$244	\$0	0.00%
Commercial	\$98,833	\$98,861	\$28	0.03%
Industrial	\$3,668	\$3,669	\$1	0.03%
Sub-Total: Payment In Lieu	\$102,745	\$102,774	\$29	0.03%
Total (Taxable + PIL)	\$18,020,844	\$18,026,179	\$5,335	0.03%

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Model Description

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Cobourg</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Model Description	\$	%
Taxable				
Residential	\$23,654,485	\$23,786,837	\$132,352	0.56%
Farm	\$5,572	\$5,603	\$31	0.56%
Managed Forest	\$247	\$248	\$1	0.40%
New Multi-Residential	\$160,683	\$161,582	\$899	0.56%
Multi-Residential	\$1,411,197	\$1,241,707	-\$169,490	-12.01%
Commercial	\$5,131,731	\$5,160,445	\$28,714	0.56%
Industrial	\$1,082,512	\$1,088,569	\$6,057	0.56%
Pipeline	\$74,141	\$74,556	\$415	0.56%
Sub-Total: Taxable	\$31,520,568	\$31,519,547	-\$1,021	0.00%
Payment in Lieu				
Residential	\$429	\$432	\$3	0.70%
Commercial	\$173,861	\$174,834	\$973	0.56%
Industrial	\$6,452	\$6,488	\$36	0.56%
Sub-Total: Payment in Lieu	\$180,742	\$181,754	\$1,012	0.56%
Total (Taxable + PIL)	\$31,701,310	\$31,701,301	-\$9	0.00%

**Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)**

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Cobourg</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$13,450,546	\$13,488,066	\$37,520	0.28%
Farm	\$3,168	\$3,177	\$9	0.28%
Managed Forest	\$140	\$141	\$1	0.71%
New Multi-Residential	\$91,369	\$91,623	\$254	0.28%
Multi-Residential	\$802,443	\$704,096	-\$98,347	-12.26%
Commercial	\$2,918,036	\$2,926,176	\$8,140	0.28%
Industrial	\$615,545	\$617,261	\$1,716	0.28%
Pipeline	\$42,158	\$42,276	\$118	0.28%
Sub-Total: Taxable	\$17,923,405	\$17,872,816	-\$50,589	-0.28%
Payment in Lieu				
Residential	\$244	\$245	\$1	0.41%
Commercial	\$98,861	\$99,138	\$277	0.28%
Industrial	\$3,669	\$3,679	\$10	0.27%
Sub-Total: Payment in Lieu	\$102,774	\$103,062	\$288	0.28%
Total (Taxable + PIL)	\$18,026,179	\$17,975,878	-\$50,301	-0.28%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Cobourg</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$37,105,031	\$37,274,903	\$169,872	0.46%
Farm	\$8,740	\$8,780	\$40	0.46%
Managed Forest	\$387	\$389	\$2	0.52%
New Multi-Residential	\$252,052	\$253,205	\$1,153	0.46%
Multi-Residential	\$2,213,640	\$1,945,803	-\$267,837	-12.10%
Commercial	\$8,049,767	\$8,086,621	\$36,854	0.46%
Industrial	\$1,698,057	\$1,705,830	\$7,773	0.46%
Pipeline	\$116,299	\$116,832	\$533	0.46%
Sub-Total: Taxable	\$49,443,973	\$49,392,363	-\$51,610	-0.10%
Payment in Lieu				
Residential	\$673	\$677	\$4	0.59%
Commercial	\$272,722	\$273,972	\$1,250	0.46%
Industrial	\$10,121	\$10,167	\$46	0.45%
Sub-Total: Payment in Lieu	\$283,516	\$284,816	\$1,300	0.46%
Total (Taxable + PIL)	\$49,727,489	\$49,677,179	-\$50,310	-0.10%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Cramahc</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	744,394,965	761,142,365	16,747,400	2.25%
Farm	100,462,400	100,545,100	82,700	0.08%
Managed Forest	3,550,800	3,897,100	346,300	9.75%
Multi-Residential	6,270,900	6,270,900	0	0.00%
Commercial	33,921,535	35,687,535	1,766,000	5.21%
Industrial	26,081,700	20,789,700	-5,292,000	-20.29%
Aggregate Extraction	0	5,279,300	5,279,300	100.00%
Pipeline	11,971,000	11,993,000	22,000	0.18%
Sub-Total: Taxable	926,653,300	945,605,000	18,951,700	2.05%
<i>Payment In Lieu</i>				
Farm	65,000	65,000	0	0.00%
Commercial	1,249,000	1,249,000	0	0.00%
Industrial	65,400	65,400	0	0.00%
Sub-Total: Payment In Lieu	1,379,400	1,379,400	0	0.00%
Total (Taxable + PIL)	928,032,700	946,984,400	18,951,700	2.04%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	26,081,700	26,069,000	-12,700	-0.05%

Aggregate Extraction Class and Industrial Growth

The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Cramahc</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$6,292,289	\$6,433,853	\$141,564	2.25%
Farm	\$212,299	\$212,474	\$175	0.08%
Managed Forest	\$7,504	\$8,235	\$732	9.75%
Multi-Residential	\$84,812	\$84,812	\$0	0.00%
Commercial	\$430,102	\$452,494	\$22,392	5.21%
Industrial	\$462,977	\$369,039	-\$93,939	-20.29%
Aggregate Extraction	\$0	\$93,713	\$93,713	100.00%
Pipeline	\$121,235	\$121,458	\$223	0.18%
Sub-Total: Taxable	\$7,611,218	\$7,776,078	\$164,860	2.17%
Payment In Lieu				
Farm	\$137	\$137	\$0	0.00%
Commercial	\$15,837	\$15,837	\$0	0.00%
Industrial	\$1,161	\$1,161	\$0	0.00%
Sub-Total: Payment In Lieu	\$17,135	\$17,135	\$0	0.00%
Total (Taxable + PIL)	\$7,628,353	\$7,793,213	\$164,860	2.16%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$462,977	\$462,752	-\$226	-0.05%

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Cramahe</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$6,433,853	\$6,448,299	\$14,446	0.22%
Farm	\$212,474	\$212,952	\$478	0.22%
Managed Forest	\$8,235	\$8,254	\$19	0.23%
Multi-Residential	\$84,812	\$85,002	\$190	0.22%
Commercial	\$452,494	\$453,510	\$1,016	0.22%
Industrial	\$369,039	\$369,868	\$829	0.22%
Aggregate Extraction	\$93,713	\$76,426	-\$17,287	-18.45%
Pipeline	\$121,458	\$121,731	\$273	0.22%
Sub-Total: Taxable	\$7,776,078	\$7,776,042	-\$36	0.00%
<i>Payment In Lieu</i>				
Farm	\$137	\$138	\$1	0.73%
Commercial	\$15,837	\$15,872	\$35	0.22%
Industrial	\$1,161	\$1,164	\$3	0.26%
Sub-Total: Payment In Lieu	\$17,135	\$17,174	\$39	0.23%
Total (Taxable + PIL)	\$7,793,213	\$7,793,216	\$3	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Cramahe</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$4,271,691	\$4,272,954	\$1,263	0.03%
Farm	\$141,070	\$141,112	\$42	0.03%
Managed Forest	\$5,468	\$5,469	\$1	0.02%
Multi-Residential	\$56,310	\$56,326	\$16	0.03%
Commercial	\$300,428	\$300,518	\$90	0.03%
Industrial	\$245,020	\$245,092	\$72	0.03%
Aggregate Extraction	\$62,220	\$50,644	-\$11,576	-18.60%
Pipeline	\$80,641	\$80,665	\$24	0.03%
Sub-Total: Taxable	\$5,162,848	\$5,152,780	-\$10,068	-0.20%
<i>Payment In Lieu</i>				
Farm	\$91	\$91	\$0	0.00%
Commercial	\$10,515	\$10,517	\$2	0.02%
Industrial	\$771	\$771	\$0	0.00%
Sub-Total: Payment In Lieu	\$11,377	\$11,379	\$2	0.02%
Total (Taxable + PIL)	\$5,174,225	\$5,164,159	-\$10,066	-0.19%

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Model Description

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Cramaha</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Model Description	\$	%
Taxable				
Residential	\$6,448,299	\$6,457,098	\$8,799	0.14%
Farm	\$212,952	\$213,242	\$290	0.14%
Managed Forest	\$8,254	\$8,265	\$11	0.13%
Multi-Residential	\$85,002	\$74,478	-\$10,524	-12.38%
Commercial	\$453,510	\$454,129	\$619	0.14%
Industrial	\$369,868	\$370,373	\$505	0.14%
Aggregate Extraction	\$76,426	\$76,531	\$105	0.14%
Pipeline	\$121,731	\$121,897	\$166	0.14%
Sub-Total: Taxable	\$7,776,042	\$7,776,013	-\$29	0.00%
Payment in Lieu				
Farm	\$138	\$138	\$0	0.00%
Commercial	\$15,872	\$15,894	\$22	0.14%
Industrial	\$1,164	\$1,165	\$1	0.09%
Sub-Total: Payment in Lieu	\$17,174	\$17,197	\$23	0.13%
Total (Taxable + PIL)	\$7,793,216	\$7,793,210	-\$6	0.00%

**Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)**

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Crawahe</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$4,272,954	\$4,284,874	\$11,920	0.28%
Farm	\$141,112	\$141,505	\$393	0.28%
Managed Forest	\$5,469	\$5,485	\$16	0.29%
Multi-Residential	\$56,326	\$49,423	-\$6,903	-12.26%
Commercial	\$300,518	\$301,356	\$838	0.28%
Industrial	\$245,092	\$245,776	\$684	0.28%
Aggregate Extraction	\$50,644	\$50,785	\$141	0.28%
Pipeline	\$80,665	\$80,890	\$225	0.28%
Sub-Total: Taxable	\$5,152,780	\$5,160,094	\$7,314	0.14%
Payment in Lieu				
Farm	\$91	\$91	\$0	0.00%
Commercial	\$10,517	\$10,547	\$30	0.29%
Industrial	\$771	\$773	\$2	0.26%
Sub-Total: Payment in Lieu	\$11,379	\$11,411	\$32	0.28%
Total (Taxable + PIL)	\$5,164,159	\$5,171,505	\$7,346	0.14%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Cramahc</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$10,721,253	\$10,741,972	\$20,719	0.19%
Farm	\$354,064	\$354,747	\$683	0.19%
Managed Forest	\$13,723	\$13,750	\$27	0.20%
Multi-Residential	\$141,328	\$123,901	-\$17,427	-12.33%
Commercial	\$754,028	\$755,485	\$1,457	0.19%
Industrial	\$614,960	\$616,149	\$1,189	0.19%
Aggregate Extraction	\$127,070	\$127,316	\$246	0.19%
Pipeline	\$202,396	\$202,787	\$391	0.19%
Sub-Total: Taxable	\$12,928,822	\$12,936,107	\$7,285	0.06%
Payment in Lieu				
Farm	\$229	\$229	\$0	0.00%
Commercial	\$26,389	\$26,441	\$52	0.20%
Industrial	\$1,935	\$1,938	\$3	0.16%
Sub-Total: Payment in Lieu	\$28,553	\$28,608	\$55	0.19%
Total (Taxable + PIL)	\$12,957,375	\$12,964,715	\$7,340	0.06%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Hamilton</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	1,574,681,105	1,596,013,505	21,332,400	1.35%
Farm	218,445,398	215,170,098	-3,275,300	-1.50%
Managed Forest	8,340,700	8,473,700	133,000	1.59%
Multi-Residential	231,000	231,000	0	0.00%
Commercial	31,064,797	30,811,897	-252,900	-0.81%
Industrial	7,324,600	6,402,900	-921,700	-12.58%
Aggregate Extraction	0	921,700	921,700	100.00%
Pipeline	16,949,000	17,024,000	75,000	0.44%
Sub-Total: Taxable	1,857,036,600	1,875,048,800	18,012,200	0.97%
Payment In Lieu				
Residential	1,653,400	1,615,400	-38,000	-2.30%
Commercial	1,397,000	1,397,000	0	0.00%
Industrial	635,900	635,900	0	0.00%
Sub-Total: Payment In Lieu	3,686,300	3,648,300	-38,000	-1.03%
Total (Taxable + PIL)	1,860,722,900	1,878,697,100	17,974,200	0.97%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	7,324,600	7,324,600	0	0.00%

Aggregate Extraction Class and Industrial Growth

The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Hamilton</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$9,049,850	\$9,172,449	\$122,599	1.35%
Farm	\$313,862	\$309,156	-\$4,706	-1.50%
Managed Forest	\$11,984	\$12,175	\$191	1.59%
Multi-Residential	\$2,124	\$2,124	\$0	0.00%
Commercial	\$267,800	\$265,620	-\$2,180	-0.81%
Industrial	\$88,400	\$77,276	-\$11,124	-12.58%
Aggregate Extraction	\$0	\$11,124	\$11,124	100.00%
Pipeline	\$116,704	\$117,220	\$516	0.44%
Sub-Total: Taxable	\$9,850,724	\$9,967,144	\$116,420	1.18%
Payment In Lieu				
Residential	\$9,502	\$9,284	-\$218	-2.29%
Commercial	\$12,043	\$12,043	\$0	0.00%
Industrial	\$7,675	\$7,675	\$0	0.00%
Sub-Total: Payment In Lieu	\$29,220	\$29,002	-\$218	-0.75%
Total (Taxable + PIL)	\$9,879,944	\$9,996,146	\$116,202	1.18%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$88,400	\$88,400	\$0	0.00%

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Hamilton</i>	Local General Levy		Change	
Realty Tax Class	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$9,172,449	\$9,174,364	\$1,915	0.02%
Farm	\$309,156	\$309,217	\$61	0.02%
Managed Forest	\$12,175	\$12,177	\$2	0.02%
Multi-Residential	\$2,124	\$2,125	\$1	0.05%
Commercial	\$265,620	\$265,674	\$54	0.02%
Industrial	\$77,276	\$77,292	\$16	0.02%
Aggregate Extraction	\$11,124	\$9,053	-\$2,071	-18.62%
Pipeline	\$117,220	\$117,245	\$25	0.02%
Sub-Total: Taxable	\$9,967,144	\$9,967,147	\$3	0.00%
<i>Payment In Lieu</i>				
Residential	\$9,284	\$9,285	\$1	0.01%
Commercial	\$12,043	\$12,046	\$3	0.02%
Industrial	\$7,675	\$7,676	\$1	0.01%
Sub-Total: Payment In Lieu	\$29,002	\$29,007	\$5	0.02%
Total (Taxable + PIL)	\$9,996,146	\$9,996,154	\$8	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Hamilton</i>	Upper-Tier General Levy		Change	
Realty Tax Class	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$8,957,163	\$8,959,812	\$2,649	0.03%
Farm	\$301,894	\$301,985	\$91	0.03%
Managed Forest	\$11,889	\$11,893	\$4	0.03%
Multi-Residential	\$2,074	\$2,075	\$1	0.05%
Commercial	\$259,383	\$259,461	\$78	0.03%
Industrial	\$75,463	\$75,485	\$22	0.03%
Aggregate Extraction	\$10,863	\$8,842	-\$2,021	-18.60%
Pipeline	\$114,469	\$114,503	\$34	0.03%
Sub-Total: Taxable	\$9,733,198	\$9,734,056	\$858	0.01%
<i>Payment In Lieu</i>				
Residential	\$9,065	\$9,068	\$3	0.03%
Commercial	\$11,761	\$11,764	\$3	0.03%
Industrial	\$7,495	\$7,497	\$2	0.03%
Sub-Total: Payment In Lieu	\$28,321	\$28,329	\$8	0.03%
Total (Taxable + PIL)	\$9,761,519	\$9,762,385	\$866	0.01%

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Model Description

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Hamilton</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Model Description	\$	%
Taxable				
Residential	\$9,174,364	\$9,174,604	\$240	0.00%
Farm	\$309,217	\$309,223	\$6	0.00%
Managed Forest	\$12,177	\$12,178	\$1	0.01%
Multi-Residential	\$2,125	\$1,859	-\$266	-12.52%
Commercial	\$265,674	\$265,682	\$8	0.00%
Industrial	\$77,292	\$77,294	\$2	0.00%
Aggregate Extraction	\$9,053	\$9,054	\$1	0.01%
Pipeline	\$117,245	\$117,248	\$3	0.00%
Sub-Total: Taxable	\$9,967,147	\$9,967,142	-\$5	0.00%
Payment in Lieu				
Residential	\$9,285	\$9,286	\$1	0.01%
Commercial	\$12,046	\$12,046	\$0	0.00%
Industrial	\$7,676	\$7,676	\$0	0.00%
Sub-Total: Payment in Lieu	\$29,007	\$29,008	\$1	0.00%
Total (Taxable + PIL)	\$9,996,154	\$9,996,150	-\$4	0.00%

**Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)**

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Hamilton</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$8,959,812	\$8,984,806	\$24,994	0.28%
Farm	\$301,985	\$302,826	\$841	0.28%
Managed Forest	\$11,893	\$11,926	\$33	0.28%
Multi-Residential	\$2,075	\$1,821	-\$254	-12.24%
Commercial	\$259,461	\$260,185	\$724	0.28%
Industrial	\$75,485	\$75,696	\$211	0.28%
Aggregate Extraction	\$8,842	\$8,866	\$24	0.27%
Pipeline	\$114,503	\$114,822	\$319	0.28%
Sub-Total: Taxable	\$9,734,056	\$9,760,948	\$26,892	0.28%
Payment in Lieu				
Residential	\$9,068	\$9,094	\$26	0.29%
Commercial	\$11,764	\$11,797	\$33	0.28%
Industrial	\$7,497	\$7,518	\$21	0.28%
Sub-Total: Payment in Lieu	\$28,329	\$28,409	\$80	0.28%
Total (Taxable + PIL)	\$9,762,385	\$9,789,357	\$26,972	0.28%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Hamilton</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$18,134,176	\$18,159,410	\$25,234	0.14%
Farm	\$611,202	\$612,049	\$847	0.14%
Managed Forest	\$24,070	\$24,104	\$34	0.14%
Multi-Residential	\$4,200	\$3,680	-\$520	-12.38%
Commercial	\$525,135	\$525,867	\$732	0.14%
Industrial	\$152,777	\$152,990	\$213	0.14%
Aggregate Extraction	\$17,895	\$17,920	\$25	0.14%
Pipeline	\$231,748	\$232,070	\$322	0.14%
Sub-Total: Taxable	\$19,701,203	\$19,728,090	\$26,887	0.14%
Payment in Lieu				
Residential	\$18,353	\$18,380	\$27	0.15%
Commercial	\$23,810	\$23,843	\$33	0.14%
Industrial	\$15,173	\$15,194	\$21	0.14%
Sub-Total: Payment in Lieu	\$57,336	\$57,417	\$81	0.14%
Total (Taxable + PIL)	\$19,758,539	\$19,785,507	\$26,968	0.14%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Port Hope</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	1,945,004,787	1,963,206,029	18,201,242	0.94%
Farm	221,217,409	222,003,967	786,558	0.36%
Managed Forest	16,155,600	16,627,500	471,900	2.92%
Multi-Residential	53,868,500	54,701,500	833,000	1.55%
Commercial	192,243,614	191,587,614	-656,000	-0.34%
Industrial	49,667,300	49,449,500	-217,800	-0.44%
Aggregate Extraction	0	376,400	376,400	100.00%
Pipeline	20,909,000	21,009,000	100,000	0.48%
Sub-Total: Taxable	2,499,066,210	2,518,961,510	19,895,300	0.80%
Payment In Lieu				
Residential	1,590,700	1,590,700	0	0.00%
Farm	451,300	451,300	0	0.00%
Commercial	28,273,100	28,248,100	-25,000	-0.09%
Industrial	3,201,900	3,201,900	0	0.00%
Sub-Total: Payment In Lieu	33,517,000	33,492,000	-25,000	-0.07%
Total (Taxable + PIL)	2,532,583,210	2,552,453,510	19,870,300	0.78%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	49,667,300	49,825,900	158,600	0.32%

Aggregate Extraction Class and Industrial Growth

The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Port Hope</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$15,885,827	\$16,034,485	\$148,659	0.94%
Farm	\$451,699	\$453,305	\$1,606	0.36%
Managed Forest	\$32,988	\$33,951	\$964	2.92%
Multi-Residential	\$703,954	\$714,839	\$10,886	1.55%
Commercial	\$2,354,304	\$2,346,078	-\$8,228	-0.35%
Industrial	\$851,881	\$848,145	-\$3,735	-0.44%
Aggregate Extraction	\$0	\$6,456	\$6,456	100.00%
Pipeline	\$204,605	\$205,583	\$979	0.48%
Sub-Total: Taxable	\$20,485,258	\$20,642,842	\$157,587	0.77%
Payment In Lieu				
Residential	\$12,992	\$12,992	\$0	0.00%
Farm	\$922	\$922	\$0	0.00%
Commercial	\$346,382	\$346,076	-\$306	-0.09%
Industrial	\$54,918	\$54,918	\$0	0.00%
Sub-Total: Payment In Lieu	\$415,214	\$414,908	-\$306	-0.07%
Total (Taxable + PIL)	\$20,900,472	\$21,057,750	\$157,281	0.75%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$851,881	\$854,601	\$2,721	0.32%

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Port Hope</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$16,034,485	\$16,035,408	\$923	0.01%
Farm	\$453,305	\$453,330	\$25	0.01%
Managed Forest	\$33,951	\$33,953	\$2	0.01%
Multi-Residential	\$714,839	\$714,880	\$41	0.01%
Commercial	\$2,346,078	\$2,346,215	\$137	0.01%
Industrial	\$848,145	\$848,194	\$49	0.01%
Aggregate Extraction	\$6,456	\$5,254	-\$1,202	-18.62%
Pipeline	\$205,583	\$205,595	\$12	0.01%
Sub-Total: Taxable	\$20,642,842	\$20,642,829	-\$13	0.00%
<i>Payment In Lieu</i>				
Residential	\$12,992	\$12,994	\$2	0.02%
Farm	\$922	\$922	\$0	0.00%
Commercial	\$346,076	\$346,095	\$19	0.01%
Industrial	\$54,918	\$54,921	\$3	0.01%
Sub-Total: Payment In Lieu	\$414,908	\$414,932	\$24	0.01%
Total (Taxable + PIL)	\$21,057,750	\$21,057,761	\$11	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Port Hope</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$11,017,925	\$11,021,183	\$3,258	0.03%
Farm	\$311,483	\$311,576	\$93	0.03%
Managed Forest	\$23,329	\$23,336	\$7	0.03%
Multi-Residential	\$491,194	\$491,339	\$145	0.03%
Commercial	\$1,612,082	\$1,612,559	\$477	0.03%
Industrial	\$582,794	\$582,965	\$171	0.03%
Aggregate Extraction	\$4,436	\$3,611	-\$825	-18.60%
Pipeline	\$141,264	\$141,306	\$42	0.03%
Sub-Total: Taxable	\$14,184,507	\$14,187,875	\$3,368	0.02%
<i>Payment In Lieu</i>				
Residential	\$8,928	\$8,930	\$2	0.02%
Farm	\$633	\$633	\$0	0.00%
Commercial	\$237,801	\$237,870	\$69	0.03%
Industrial	\$37,736	\$37,747	\$11	0.03%
Sub-Total: Payment In Lieu	\$285,098	\$285,180	\$82	0.03%
Total (Taxable + PIL)	\$14,469,605	\$14,473,055	\$3,450	0.02%

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Model Description

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Port Hope</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Model Description	\$	%
Taxable				
Residential	\$16,035,408	\$16,103,747	\$68,339	0.43%
Farm	\$453,330	\$455,264	\$1,934	0.43%
Managed Forest	\$33,953	\$34,098	\$145	0.43%
Multi-Residential	\$714,880	\$628,186	-\$86,694	-12.13%
Commercial	\$2,346,215	\$2,356,213	\$9,998	0.43%
Industrial	\$848,194	\$851,810	\$3,616	0.43%
Aggregate Extraction	\$5,254	\$5,276	\$22	0.42%
Pipeline	\$205,595	\$206,471	\$876	0.43%
Sub-Total: Taxable	\$20,642,829	\$20,641,065	-\$1,764	-0.01%
Payment in Lieu				
Residential	\$12,994	\$13,048	\$54	0.42%
Farm	\$922	\$925	\$3	0.33%
Commercial	\$346,095	\$347,570	\$1,475	0.43%
Industrial	\$54,921	\$55,155	\$234	0.43%
Sub-Total: Payment in Lieu	\$414,932	\$416,698	\$1,766	0.43%
Total (Taxable + PIL)	\$21,057,761	\$21,057,763	\$2	0.00%

**Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)**

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Port Hope</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$11,021,183	\$11,051,927	\$30,744	0.28%
Farm	\$311,576	\$312,444	\$868	0.28%
Managed Forest	\$23,336	\$23,401	\$65	0.28%
Multi-Residential	\$491,339	\$431,121	-\$60,218	-12.26%
Commercial	\$1,612,559	\$1,617,058	\$4,499	0.28%
Industrial	\$582,965	\$584,592	\$1,627	0.28%
Aggregate Extraction	\$3,611	\$3,621	\$10	0.28%
Pipeline	\$141,306	\$141,700	\$394	0.28%
Sub-Total: Taxable	\$14,187,875	\$14,165,864	-\$22,011	-0.16%
Payment in Lieu				
Residential	\$8,930	\$8,955	\$25	0.28%
Farm	\$633	\$635	\$2	0.32%
Commercial	\$237,870	\$238,535	\$665	0.28%
Industrial	\$37,747	\$37,853	\$106	0.28%
Sub-Total: Payment in Lieu	\$285,180	\$285,978	\$798	0.28%
Total (Taxable + PIL)	\$14,473,055	\$14,451,842	-\$21,213	-0.15%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Port Hope</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$27,056,591	\$27,155,674	\$99,083	0.37%
Farm	\$764,906	\$767,708	\$2,802	0.37%
Managed Forest	\$57,289	\$57,499	\$210	0.37%
Multi-Residential	\$1,206,219	\$1,059,307	-\$146,912	-12.18%
Commercial	\$3,958,774	\$3,973,271	\$14,497	0.37%
Industrial	\$1,431,159	\$1,436,402	\$5,243	0.37%
Aggregate Extraction	\$8,865	\$8,897	\$32	0.36%
Pipeline	\$346,901	\$348,171	\$1,270	0.37%
Sub-Total: Taxable	\$34,830,704	\$34,806,929	-\$23,775	-0.07%
Payment in Lieu				
Residential	\$21,924	\$22,003	\$79	0.36%
Farm	\$1,555	\$1,560	\$5	0.32%
Commercial	\$583,965	\$586,105	\$2,140	0.37%
Industrial	\$92,668	\$93,008	\$340	0.37%
Sub-Total: Payment in Lieu	\$700,112	\$702,676	\$2,564	0.37%
Total (Taxable + PIL)	\$35,530,816	\$35,509,605	-\$21,211	-0.06%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Trent Hills</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	1,600,149,669	1,621,814,473	21,664,804	1.35%
Farm	280,238,184	279,981,584	-256,600	-0.09%
Managed Forest	6,919,100	6,986,200	67,100	0.97%
Multi-Residential	20,323,500	20,323,500	0	0.00%
Commercial	78,097,165	78,593,352	496,187	0.64%
Industrial	14,742,100	13,746,200	-995,900	-6.76%
Aggregate Extraction	0	977,500	977,500	100.00%
Pipeline	4,974,000	4,997,000	23,000	0.46%
Sub-Total: Taxable	2,005,443,718	2,027,419,809	21,976,091	1.10%
Payment In Lieu				
Residential	2,747,500	2,816,000	68,500	2.49%
Commercial	11,085,700	11,054,700	-31,000	-0.28%
Industrial	156,000	156,000	0	0.00%
Sub-Total: Payment In Lieu	13,989,200	14,026,700	37,500	0.27%
Total (Taxable + PIL)	2,019,432,918	2,041,446,509	22,013,591	1.09%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	14,742,100	14,723,700	-18,400	-0.12%

Aggregate Extraction Class and Industrial Growth

The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Trent Hills</i>				
Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$14,064,323	\$14,254,744	\$190,420	1.35%
Farm	\$615,781	\$615,218	-\$564	-0.09%
Managed Forest	\$15,204	\$15,351	\$147	0.97%
Multi-Residential	\$285,810	\$285,810	\$0	0.00%
Commercial	\$1,029,638	\$1,036,180	\$6,542	0.64%
Industrial	\$272,105	\$253,723	-\$18,382	-6.76%
Aggregate Extraction	\$0	\$18,042	\$18,042	100.00%
Pipeline	\$52,379	\$52,621	\$242	0.46%
Sub-Total: Taxable	\$16,335,240	\$16,531,689	\$196,447	1.20%
<i>Payment In Lieu</i>				
Residential	\$24,149	\$24,751	\$602	2.49%
Commercial	\$146,154	\$145,746	-\$409	-0.28%
Industrial	\$2,880	\$2,880	\$0	0.00%
Sub-Total: Payment In Lieu	\$173,183	\$173,377	\$193	0.11%
Total (Taxable + PIL)	\$16,508,423	\$16,705,066	\$196,640	1.19%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$272,105	\$271,765	-\$340	-0.12%

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Trent Hills</i>				
Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$14,254,744	\$14,257,614	\$2,870	0.02%
Farm	\$615,218	\$615,341	\$123	0.02%
Managed Forest	\$15,351	\$15,354	\$3	0.02%
Multi-Residential	\$285,810	\$285,867	\$57	0.02%
Commercial	\$1,036,180	\$1,036,389	\$209	0.02%
Industrial	\$253,723	\$253,774	\$51	0.02%
Aggregate Extraction	\$18,042	\$14,684	-\$3,358	-18.61%
Pipeline	\$52,621	\$52,632	\$11	0.02%
Sub-Total: Taxable	\$16,531,689	\$16,531,655	-\$34	0.00%
<i>Payment In Lieu</i>				
Residential	\$24,751	\$24,756	\$5	0.02%
Commercial	\$145,746	\$145,776	\$30	0.02%
Industrial	\$2,880	\$2,880	\$0	0.00%
Sub-Total: Payment In Lieu	\$173,377	\$173,412	\$35	0.02%
Total (Taxable + PIL)	\$16,705,066	\$16,705,067	\$1	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Trent Hills</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$9,101,963	\$9,104,656	\$2,693	0.03%
Farm	\$392,828	\$392,946	\$118	0.03%
Managed Forest	\$9,802	\$9,805	\$3	0.03%
Multi-Residential	\$182,495	\$182,550	\$55	0.03%
Commercial	\$661,624	\$661,820	\$196	0.03%
Industrial	\$162,008	\$162,056	\$48	0.03%
Aggregate Extraction	\$11,520	\$9,377	-\$2,143	-18.60%
Pipeline	\$33,600	\$33,610	\$10	0.03%
Sub-Total: Taxable	\$10,555,840	\$10,556,820	\$980	0.01%
<i>Payment In Lieu</i>				
Residential	\$15,804	\$15,808	\$4	0.03%
Commercial	\$93,062	\$93,090	\$28	0.03%
Industrial	\$1,839	\$1,839	\$0	0.00%
Sub-Total: Payment In Lieu	\$110,705	\$110,737	\$32	0.03%
Total (Taxable + PIL)	\$10,666,545	\$10,667,557	\$1,012	0.01%

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Model Description

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Trent Hills</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Model Description	\$	%
Taxable				
Residential	\$14,257,614	\$14,288,186	\$30,572	0.21%
Farm	\$615,341	\$616,659	\$1,318	0.21%
Managed Forest	\$15,354	\$15,387	\$33	0.21%
Multi-Residential	\$285,867	\$250,670	-\$35,197	-12.31%
Commercial	\$1,036,389	\$1,038,611	\$2,222	0.21%
Industrial	\$253,774	\$254,319	\$545	0.21%
Aggregate Extraction	\$14,684	\$14,716	\$32	0.22%
Pipeline	\$52,632	\$52,745	\$113	0.21%
Sub-Total: Taxable	\$16,531,655	\$16,531,293	-\$362	0.00%
Payment in Lieu				
Residential	\$24,756	\$24,809	\$53	0.21%
Commercial	\$145,776	\$146,087	\$311	0.21%
Industrial	\$2,880	\$2,886	\$6	0.21%
Sub-Total: Payment in Lieu	\$173,412	\$173,782	\$370	0.21%
Total (Taxable + PIL)	\$16,705,067	\$16,705,075	\$8	0.00%

**Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)**

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Trent Hills</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$9,104,656	\$9,130,053	\$25,397	0.28%
Farm	\$392,946	\$394,040	\$1,094	0.28%
Managed Forest	\$9,805	\$9,832	\$27	0.28%
Multi-Residential	\$182,550	\$160,176	-\$22,374	-12.26%
Commercial	\$661,820	\$663,666	\$1,846	0.28%
Industrial	\$162,056	\$162,507	\$451	0.28%
Aggregate Extraction	\$9,377	\$9,403	\$26	0.28%
Pipeline	\$33,610	\$33,703	\$93	0.28%
Sub-Total: Taxable	\$10,556,820	\$10,563,380	\$6,560	0.06%
Payment in Lieu				
Residential	\$15,808	\$15,853	\$45	0.28%
Commercial	\$93,090	\$93,350	\$260	0.28%
Industrial	\$1,839	\$1,844	\$5	0.27%
Sub-Total: Payment in Lieu	\$110,737	\$111,047	\$310	0.28%
Total (Taxable + PIL)	\$10,667,557	\$10,674,427	\$6,870	0.06%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Reduce Multi-Residential Ratio from 1.60 to 1.40

<i>Trent Hills</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$23,362,270	\$23,418,239	\$55,969	0.24%
Farm	\$1,008,287	\$1,010,699	\$2,412	0.24%
Managed Forest	\$25,159	\$25,219	\$60	0.24%
Multi-Residential	\$468,417	\$410,846	-\$57,571	-12.29%
Commercial	\$1,698,209	\$1,702,277	\$4,068	0.24%
Industrial	\$415,830	\$416,826	\$996	0.24%
Aggregate Extraction	\$24,061	\$24,119	\$58	0.24%
Pipeline	\$86,242	\$86,448	\$206	0.24%
Sub-Total: Taxable	\$27,088,475	\$27,094,673	\$6,198	0.02%
Payment in Lieu				
Residential	\$40,564	\$40,662	\$98	0.24%
Commercial	\$238,866	\$239,437	\$571	0.24%
Industrial	\$4,719	\$4,730	\$11	0.23%
Sub-Total: Payment in Lieu	\$284,149	\$284,829	\$680	0.24%
Total (Taxable + PIL)	\$27,372,624	\$27,379,502	\$6,878	0.03%

By-law ##-2025



A By-law to Set Tax Ratios for Prescribed Property Classes and the Treatment of Subclasses for County Purposes and Lower Tier Municipal Purposes for the Year 2025

Whereas pursuant to Section 308 of the *Municipal Act, 2001*, S.O. 2001, c. 25 (hereinafter referred to as the "*Municipal Act*"), it is necessary for the Corporation of the County of Northumberland (hereinafter referred to as "The County"), to establish the tax ratios for 2025 for the County and Lower-Tier Municipalities; and

Whereas the tax ratios determine the relative amount of taxation to be borne by each property class; and

Whereas Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the *Assessment Act*, R.S.O. 1990, c..A.31 (hereinafter referred to as the "*Assessment Act*"); and

Whereas the Municipality is required to establish the treatment of each Property Subclass in accordance with subsections 313 (1) of the *Municipal Act*, Section 8 of the *Assessment Act*, and Regulations made under those Acts;

Now Therefore Be It Enacted as a by-Law of the Council of the Corporation of the County of Northumberland as follows:

1. **That** for the taxation year 2025 the tax ratio for property in:
 - 1) the residential property class is 1.0000;
 - 2) the multi-residential property class is 1.4000;
 - 3) the new multi-residential property class is 1.0000;
 - 4) the commercial property class is 1.5000;
 - 5) the industrial property class is 2.1000;
 - 6) the pipe line property class is 1.1981;
 - 7) the landfill property class is 1.0000;
 - 8) the farm property class is 0.2500;
 - 9) the aggregate extraction class is 1.7088
 - 10) the managed forests property class is 0.2500; and

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2. **That** the tax rates that would otherwise be levied for municipal purposes for the subclasses prescribed under paragraph 1 of subsection 8 (1) of the *Assessment Act* shall be reduced as follows:
 - (i) For the first subclass of farmland awaiting development in the residential property class by 65%;
 - (ii) For the first subclass of farmland awaiting development in all other classes by the percentage required so that the tax rate matches the tax rate for the first subclass in the residential property class;
 - (iii) For the second subclass of farmland awaiting development for all property classes by 0%; and
3. **That** the tax rates that would otherwise be levied for municipal purposes for the Commercial and Industrial Small-Scale On-Farm Business Subclasses set out in Section 22 of Ontario Regulation 282/98 made under the *Assessment Act* shall be reduced by 75%; and
4. **That** in accordance with Subsection 313 (1.3) of the *Municipal Act* no tax rate reductions shall be applied to the vacant or excess land subclasses prescribed under paragraphs 2 or 3 of Subsection 8 (1) of the *Assessment Act*; and
5. **That** for the purposes of this by-law, each Lower-Tier's portion of the County's general levy requirement, and the tax rates of each Lower-Tier for their own purposes will be calculated using the aforementioned tax ratios and sub-class discounts; and
6. **That** this by-law comes into force on the day it is passed.

That By-law ##-2025 be introduced and be deemed to be read a first, second and third time, passed, signed and sealed this 16th day of April, 2025.

Brian Ostrander, Warden

Maddison Mather, Clerk

By-law ##-2025



A By-law to Establish the 2025 Tax Rates to be Levied Against the Lower Tier Municipalities

Whereas it is necessary for the Corporation of the County of Northumberland (hereinafter referred to as “The County”), pursuant to subsection 289 (1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, (hereinafter referred to as the “*Municipal Act*”), shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the County; and

Whereas it is necessary for the County pursuant to subsection 311 (2) of the *Municipal Act*, to direct the council of each lower-tier municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality ratable for upper-tier purposes; and

Whereas all property assessment rolls on which the 2025 taxes are to be levied have been returned pursuant to the provisions of the *Assessment Act*, R.S.O. 1990, c. A. 31, as amended (hereinafter referred to as the “*Assessment Act*”) subject to appeals before the Assessment Review Board and / or the Divisional Court; and

Whereas the “Residential Assessment”, “Multi-Residential Assessment”, “New Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Pipeline Assessment”, “Landfill Assessment”, “Farm Assessment”, “Aggregate Extraction Assessment”, and “Managed Forests Assessment” and the applicable subclasses pursuant to Section 7 of the *Assessment Act* have been determined on the basis of the aforementioned property assessment rolls; and

Whereas the sums required by taxation in the year 2025 are to be levied by separate rates by the lower-tier municipalities for the estimated current annual expenditures for general County purposes, after deduction of other revenues, as directed by County by-law pursuant to subsection 311 (2) of the *Municipal Act*; and

Whereas these tax rates on the aforementioned “Residential Assessment”, “Multi-Residential Assessment”, “New Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Pipeline Assessment”, “Landfill Assessment”,

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“Farm Assessment”, “Aggregate Extraction Assessment” and “Managed Forests Assessment” and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act in the manner set out herein;

Now Therefore Be It Enacted as a by-law of the Council of the Corporation of the County of Northumberland as follows:

1. **That** for the year 2025 in the County of Northumberland, the lower-tier municipalities shall levy upon “Residential Assessment”, “Multi-Residential Assessment”, “New Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Pipeline Assessment”, “Landfill Assessment”, “Farm Assessment”, “Aggregate Extraction Assessment” and “Managed Forests Assessment” and the applicable subclasses the tax rates for General County purposes \$79,700,209. As set out in Schedule “A” attached hereto and which forms part hereof; and
2. **That** County Council directs that the Council of each lower-tier municipality levy the general tax rates as specified herein; and
3. **That** County Council direct that the Property Tax Levy for the general upper-tier purposes as levied against each lower-tier municipality, as set out in Schedule “A”, be paid to the Treasurer of the County of Northumberland in accordance with the following:
 - i. 50 per cent of each municipality’s requirement less the amount of the installment already paid to the County this calendar year, on or before June 30, 2025;
 - ii. 25 per cent of each municipality’s requirement, on or before September 30, 2025;
 - iii. The balance of each municipality’s requirement, on or before December 15, 2025; and
4. **That** in determining the amounts to be paid pursuant to the levies set forth in Paragraph 1 and Schedule “A”, the lower-tier municipalities shall be entitled to deduct from the Property Tax Levy for general upper-tier purposes those monies otherwise payable, excluding interest, previously paid to the County; and
5. **That** the amounts outlined in Paragraph 1 hereof, after any deduction as provided in Paragraph 4, which are not received by the County on the dates set out above, shall bear interest thereon at the rate which the County is required to pay its financial institutions but in no event shall this rate exceed the rate authorized to be charged pursuant to subsection 311 (19) of the *Municipal Act*. This interest shall be added to the amount otherwise payable; and

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6. **That** the County Treasurer is hereby directed and authorized to undertake any required action necessary to collect the levies herein, including advising the lower-tier municipalities of the terms of this by-law forthwith after its enactment; and
7. **That** Schedule “A” providing the 2025 Northumberland County Tax Rates and Levy Estimate by Local Area Municipality shall form part of this by-law; and
8. **That** this by-law comes into force on the day it is passed.

That By-law ##-2025 be introduced and be deemed to be read a first, second and third time, passed, signed and sealed this 16th day of April, 2025.

Brian Ostrander, Warden

Maddison Mather, Clerk

Schedule 'A'
2025 Northumberland County Tax Rates and Levy Estimate by Local Area Municipality

By-Law ## - 2025

Class / Treatment	2025 County Tax Rate	Alnwick - Haldimand	Brighton	Cobourg	Cramahe	Hamilton	Port Hope	Trent Hills
Residential	0.00596085	\$ 7,034,851	\$ 9,036,030	\$ 14,282,154	\$ 4,537,056	\$ 9,523,228	\$ 11,711,861	\$ 9,684,181
Multi-residential	0.00834519	\$ 16,379	\$ 114,013	\$ 745,535	\$ 52,332	\$ 1,928	\$ 456,495	\$ 169,604
New Multi-residential	0.00596085	\$ -	\$ 8,256	\$ 97,016	\$ -	\$ -	\$ -	\$ -
Comm. Occupied	0.00894128	\$ 280,705	\$ 879,344	\$ 3,135,760	\$ 307,433	\$ 272,158	\$ 1,856,806	\$ 790,570
Com. Exc. Land	0.00894128	\$ 2,452	\$ 14,566	\$ 22,647	\$ 12,275	\$ 2,468	\$ 41,680	\$ 6,095
Com. Vac. Land	0.00894128	\$ 3,898	\$ 18,348	\$ 44,956	\$ 10,552	\$ 13,363	\$ 66,047	\$ 4,903
Com. Small Scale On-Farm Business	0.00223532	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ 270	\$ -
Ind. Occupied	0.01251779	\$ 25,216	\$ 58,019	\$ 605,797	\$ 236,249	\$ 73,623	\$ 578,883	\$ 166,908
Ind. Exc. Land	0.01251779	\$ 5,126	\$ 780	\$ 17,318	\$ 8,287	\$ 13,410	\$ 23,057	\$ 3,335
Ind. Vac. Land	0.01251779	\$ -	\$ 15,908	\$ 34,370	\$ 16,523	\$ 1,077	\$ 57,140	\$ 3,782
Ind. Small Scale On-Farm Business	0.00312945	\$ 313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landfill	0.00596085	\$ -	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -
Pipelines	0.00714169	\$ 117,481	\$ 108,254	\$ 44,764	\$ 85,650	\$ 121,580	\$ 150,040	\$ 35,687
Farmlands	0.00149021	\$ 276,364	\$ 156,056	\$ 3,364	\$ 149,930	\$ 320,649	\$ 331,506	\$ 417,232
Farmland Awaiting Development	0.00208630	\$ 121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aggregate Extraction	0.01018580	\$ 20,636	\$ 5,700	\$ -	\$ 53,774	\$ 9,388	\$ 3,834	\$ 9,957
Managed Forests	0.00149021	\$ 16,305	\$ 2,470	\$ 149	\$ 5,808	\$ 12,628	\$ 24,779	\$ 10,411
Totals		\$ 7,799,956	\$ 10,419,992	\$ 19,033,832	\$ 5,475,870	\$ 10,365,500	\$ 15,302,395	\$ 11,302,664

(Note: Estimates are rounded to the nearest dollar)

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Report 2025-059

Report Title: 2024 Court Security Funding

Committee Name: Finance and Audit

Committee Meeting Date: April 1, 2025

Prepared by: Matthew Nitsch
Director of Finance/Treasurer
Finance

Approved by: Jennifer Moore, CAO

Council Meeting Date: Select Council Meeting Date

Strategic Plan Priorities: Innovate for Service Excellence
 Ignite Economic Opportunity
 Foster a Thriving Community
 Propel Sustainable Growth
 Champion a Vibrant Future

Recommendation

“That the Finance and Audit Committee, having considered Report 2025-059 ‘2024 Court Security Funding’, recommend that County Council approve levy funding in the amount of _____ to the Town of Cobourg for 2024 court security costs.”

Purpose

The purpose of this report is to get County Council’s approval on an amount of levy funding for the Town of Cobourg for 2024 court security costs.

Background

The Community Safety and Policing Act of Ontario Part XV requires that police services responsible for the jurisdiction where a court operates are responsible for providing court security in that court.

In the case of the courthouse at 860 William Street in Cobourg, this responsibility falls to the Cobourg Police Service (CPS). The court at 860 William Street has five courts. Four of the courts are provincial and the fifth is the Provincial Offenses court that Northumberland County is

responsible for. Court security is provided to all five courts and the building (as a whole) by CPS.

Historically Northumberland County has passed on any Ministry funding that it has received through the Court Security and Prisoner Transportation (CSPT) funding program to the Town of Cobourg. Northumberland County has also provided (up to) \$275,000 in levy funding to the Town of Cobourg for the same purpose.

On December 6, 2023 County Council passed Council Resolution 2023-12-06-850 in response to some security concerns in the Provincial Offenses court. As an employer (and administrator of the court) the County is responsible for the safety of the courtroom staff. Council Resolution 2023-12-06-850 reaffirmed the funding support to the Town of Cobourg for court security but made the voluntary levy funding conditional upon a special constable being present in the Provincial Offenses court when it is in session.

Consultations

Staff have consulted with the Treasurer for the Town of Cobourg, the CAO of the Cobourg Police Service and with POA staff.

Legislative Authority / Risk Considerations

- Occupational Health and Safety Act
- Community Safety and Policing Act

Discussion / Options

POA court staff began tracking the court security support on May 17, 2024. For the remainder of the year the court was in session for a total of 113 hours. During this time CPS special constables were present for 46 hours or 41% of the time the court was in session.

We do not have data on the court security coverage prior to May 17th. The court was in session for 69 hours between January 1st and May 17th for a total of 182 hours that it was in session for the full year.

If we assume that the court security coverage was consistent throughout the entire year, then the coverage for the whole year would be 41% of the that time the court was in session.

Alternatively, if we assume that CPS staff were present 100% of the time from Jan to May then the coverage for the full year would be 115 out of 182 hours or 63% of the time that the court was in session.

Financial Impact

The CPS has reported total court security costs of \$738,914 for 2024. Northumberland County has already paid \$553,015 in ministry CSPT funding to the Town of Cobourg. In order to make the Town of Cobourg and the CPS whole for court security, it would require a payment from Northumberland County of \$185,899 in levy funds.

Member Municipality Impacts

The amount of funding provided has a direct impact on the budget for the CPS and the Town of Cobourg for the 2024 fiscal year.

Conclusion / Outcomes

Council passed Council Resolution 2023-12-06-850 making the amount of levy funding provided by Northumberland County to the Town of Cobourg (for court security) conditional upon a CPS special constable being present in the Provincial Offenses court while it is in session.

Given that, staff are asking for direction from Council on how much levy funding they would like to provide to the Town of Cobourg for court security costs for 2024. The maximum amount necessary to cover all of the 2024 court security costs is \$185,899.

Attachments

- 1) Report 2025-059 ATTACH 1 'Council Resolution 2023-12-06-850 - Court Security Funding Review'
- 2) Report 2025-059 ATTACH 2 'Report 2023-134 Court Security Funding Review'

Council Resolution

Moved By S. Dibb

Seconded By G. Hankirsky

Agenda Item 11.a
(1) Resolution Number
2023-12-06- 850

Council Date: December 6, 2023

"Whereas the Finance and Audit Committee (November 28, 2023) recommended that County Council identify this item for separate discussion at the December 6, 2023 Special Budget Meeting, noting that County Council is required to review court security funding annually as part of the budget process;

Now Therefore Be It Resolved That County Council adopt the following:

- **That** County Council reaffirm its support to the Town of Cobourg and direct staff to continue to provide its share of the annual Provincial Court Security and Prisoner Transportation funding, as well as levy funds (up to \$275,000) to the Town of Cobourg, with the condition that the Provincial Offences court room will always have a Cobourg Police Service Special Constable assigned to be present in the courtroom (as has traditionally been the norm) for all scheduled POA Part I and Part III proceedings."

Recorded Vote Requested by _____
Councillor's Name

Carried Shandy Reithi -
Warden's Signature

Deferred _____
Warden's Signature

Defeated _____
Warden's Signature

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Report 2023-134

Report Title: Court Security Funding Review

Committee Name: Finance and Audit

Committee Meeting Date: November 28, 2023

Prepared by: Randy Horne
POA/Court Services Manager
Finance

Reviewed by: Matthew Nitsch
Director of Finance/Treasurer
Finance

Approved by: Jennifer Moore, CAO

Council Meeting Date: December 6, 2023

Strategic Plan Priorities: Innovate for Service Excellence
 Ignite Economic Opportunity
 Foster a Thriving Community
 Proper Sustainable Growth
 Champion a Vibrant Future

Recommendation

“That the Finance and Audit Committee, having considered Report 2023-134 ‘Court Security Funding Review’, recommend that County Council reaffirm its support to the Town of Cobourg and direct staff to continue to provide its share of the annual Provincial Court Security and Prisoner Transportation funding, as well as levy funds (up to \$275,000) to the Town of Cobourg, with the condition that the Provincial Offences court room will always have a Cobourg Police Service Special Constable assigned to be present in the courtroom (as has traditionally been the norm) for all scheduled POA Part I and Part III proceedings; and

Further That the Committee recommend that County Council identify this item for separate discussion at the December 6, 2023 Special Budget Meeting, noting that County Council is required to review court security funding annually as part of the budget process.”

Purpose

This report is an updated review of Northumberland County's funding to the Town of Cobourg for court security, with a staff recommendation that consideration be given to ensuring that minimum security levels be maintained by Cobourg Police Service. Those minimum security levels would apply within the County's POA Courtroom (i.e. – the County staff workplace), as a condition of additional voluntary funding provided through County Levy for court security within the Town of Cobourg.

Background

Please refer to attached Report 2021-158 'Court Security Funding Review' for a detailed history of Court Security Funding in Northumberland County. Prior to the COVID emergency (beginning March 2019), a minimum of one Cobourg Police Service constable was regularly assigned and present in the POA court room during all scheduled proceedings. In the fall of 2019, after a history of requests from the Provincial Ministry of Attorney General (MAG) and Ontario Court of Justice (OCJ) stakeholders who sit on the Local Court Management Advisory Committee (LCMAC, and the related Court Security sub-committee), a decision was made to institute a single point of access to the court facility at 860 William St.

LCMAC was advised by representatives from Cobourg Police Service (CPS) that this request of their service would have staffing impacts with regards to available security personnel in the rest of the building. LCMAC was told that the single-point-of-access screening station would require a minimum of two dedicated security staff. It was suggested by CPS staff that this would detract from staff being available as a dedicated presence in active courtrooms. A single-point-of-access at 860 William St, was implemented early in 2020 and soon began operation in coordination with COVID screening (staffed through an independent MAG private security contract) for all individuals accessing the court facility during the COVID emergency.

In response to this decision, Northumberland County staff facilitated the completion of a separate dedicated public entrance providing access to a secure POA service counter. The new service counter opened in January 2022, and allowed POA staff, defendants, stakeholders, and the public to access County POA administration without the need to enter the main provincial (MAG/OCJ leased) court facility through the single-point-of-access. For County staff, the intent of this initiative was to reduce the security load for the main court facility, providing reduced access to the building interior, but also reducing impacts for those largely transactional attendees at the POA service desk.

The County's POA courtroom remained closed (as per Provincial direction), until May of 2022. Virtual court room technology and delayed approval by the Regional Senior Justice of the Peace (RSJP), meant that while courtroom proceedings were initiated in the fall of 2021, there were no in-person appearances within the POA Courtroom until May of 2022.

Beginning in May of 2022, in-person appearances were again instituted in the POA courtroom, with some, but initially few individuals choosing to attend the court room in-person (as they are entitled by statute to do) rather than engage in available remote technology. POA staff learned at this time, that CPS court security staff were no longer being assigned to be present in the court room during proceedings, but rather, would be patrolling the building and attending on occasion into the court room, unless there was an indicated/communicated risk represented by a particular matter or attendee. It was communicated at that time, that this reduction in security

services was due to limited CPS staffing resources available for Court Security within the 860 William St court facility with a priority being given to staff the single-point-of-access.

Currently, the single-point-of-access policy for the leased MAG/OCJ provincial court space is in place and operational, requiring two special constables to be dedicated to the front entrance of the building (facing William St.). The 4 other access points to the building (apart from the dedicated POA access) are locked to exterior entry, but not monitored or alarmed. There are staff concerns regarding the efficacy of the single-point-of-access policy ensuring building security, as attendees are regularly observed departing the building from these other points of access, with an opportunity for unscreened individuals to also gain access at those points when doors are opened. Staff in POA Court have therefore been instructed to regard all participants in the courtroom as unscreened and to always take appropriate personal safety precautions with corresponding awareness.

Through significant efforts by POA court staff and through the implementation of Court modernization technology and processes, POA case backlogs were largely eliminated over the past year, with any dated matters remaining for the courts to address, being trial matters that have not resolved by way of informal resolution discussions or plea. For the past year, the number of actual in-person attendees has been low as many of the thousands of cases resolved, were done so by way of remote technology. For the remaining dated trial matters being scheduled, however, staff are finding these to be the more challenging, contested cases where defendants are choosing to attend in-person, have their say in court and challenge their prosecution in a personal and direct manner. These individual defendants are also often being accompanied by supporters who attend and can occasionally be disruptive. We are finding that in-person attendance has been increasing.

Anecdotally, staff are also noticing an increase in aggression and contempt towards the judicial system and law enforcement in general, which is consistent with an observed general erosion of decorum and respect being afforded to such institutions in broader society. While those who work in both the Judicial System and in Law Enforcement anticipate some conflict, challenges, and disrespect that don't necessarily meet a common-sense threshold for an incident report, on September 20, 2023, that changed with an escalation to physical violence within the courtroom.

On that date staff were aware that a particular defendant might be challenging/disruptive and they notified court security of their concern to ensure that an officer would be present in the courtroom. Upon sentencing by the sitting Justice of the Peace (JP), the defendant became aggressive and escalated to being violent with the lone officer in attendance. The officer was being overpowered, when two county staff present in the courtroom, intervened to help subdue the defendant. The JP had already left the court room when this occurred, panic buttons installed in the courtroom were activated by County staff, but a second officer did not arrive to assist for more than two minutes after the assault began.

Internal incident reports have been filed as per Health and Safety policy and staff are currently undergoing a Hazard and Risk Assessment to ensure that workplace policies, procedures, protocols, and controls are current and effective in addressing staff concerns, as well as employer concerns regarding health and safety.

What remains as a concern is that while a violent incident in the courtroom remains low in likelihood (based on frequency to date), the potential consequences place it in a high to severe category on the Risk Matrix. Based on previously mentioned anecdotal observations, and the

increase in contested and challenging trials, there is also some argument to suggest that the potential for incidents may be increasing with the lack of dedicated security staff being a factor contributing negatively to the hazard.

There is also a concern that relying on POA staff awareness of a potential court risk, and relying on that to request appropriate security staffing or a dedicated presence in the courtroom on any particular date, is inadequate. It is not always possible to foresee who or what matter may represent a risk or challenge from a printed list of names.

Under pre-COVID circumstances an officer was always present in the POA courtroom for all Part I proceedings (normally every Friday), and Part III/Ministry first appearance dates (normally on the 2nd and 4th Wednesday of every month). For dates where staff expressed a specific concern, an additional officer would normally have been assigned to also attend, or patrol nearby to the courtroom on that date, as additional support for the dedicated security staff member.

POA Staff are concerned that, post-COVID emergency, this is no longer the case, and we are recommending that Council, as the elected body, but also as the employer of County staff, ensure the minimum traditional attendance of at least one officer representing appropriate, forceful, deterrent and authority to provide for public compliance within the courtroom. Staff are suggesting that a condition (requiring this level of security) be attached to the County levy funding provided through County Council for the provision of Court security by Cobourg Police Service.

Consultations

HSEP Risk assessment for POA staff is ongoing. Based on the existing Risk Matrix, risk likelihood remains low, (but anecdotally increasing) based upon historical data, while risk consequence is high to severe. It should also be noted that historical data indicating low incident rates is based upon the traditional security model of having a dedicated officer in the courtroom, and not the current practice without a dedicated officer scheduled to always be within the courtroom.

Justice Sector Security Office (MAG) have been in regular contact with the POA court manager since the incident and have requested that the issue be raised at the next MAG/OCJ Court Security sub-committee.

Legislative Authority / Risk Considerations

The Police Services Act, R.S.O. 1990 provides the following:

Court security

Municipalities with police forces

137 (1) A board that is responsible for providing police services for one or more municipalities has the following responsibilities, with respect to premises where court proceedings are conducted:

1. Ensuring the security of judges and of persons taking part in or attending proceedings.
2. During the hours when judges and members of the public are normally present, ensuring the security of the premises.

3. Ensuring the secure custody of persons in custody who are on or about the premises including persons taken into custody at proceedings.
4. Determining appropriate levels of security for the purposes of paragraphs 1, 2 and 3. R.S.O. 1990, c. P.15, s. 137 (1); 1997, c. 8, s. 41.

While there are no minimum standards for court security, traditional standards having been in place for decades. Staffing pressures only recently eroded what had been the standard of always having a security officer in the courtroom and that change was clearly in response to the resource demands of providing single-point-of-access screening to the MAG/OCJ workplace at 860 William St.

Ontario Occupational Health and Safety Act.

Northumberland County POA staff have initiated a Hazard Identification and Risk Assessment process involving Joint Health and Safety Committee members, for the Northumberland County workplace. Appropriate safety procedures, controls and measures are being considered, however identified early in the process was the consideration that County Council, acting as the employer, does in fact have an opportunity to leverage optional Levy funding already provided for court security, to prevent the erosion of traditional security levels for County POA staff in their workplace.

Discussion / Options

Status Quo:

This option would suggest that the erosion of traditional security measures for the County's POA Courtroom within the larger provincial court facility is appropriate to support the resource demands of the current single-point-of-access operational framework established at 860 William Street. The current County Council Levy funding arrangement for court security would remain unchanged, but with reduced (from historical) security staff levels for the County's POA courtroom and staff in that workplace.

Make the recommended changes:

This would prevent the erosion of traditional security levels for POA staff in their workplace. The OCJ/MAG workplace may be impacted by reduced security resources due to the required commitment of CPS staff to the POA Courtroom AND the single-point-of-access station within the MAG/OCJ leased space. This may necessitate a review of the efficacy and practicality of single-point-of-access operations for provincial entities (OCJ/MAG) within the court facility. JHSC hazard identification and Risk Assessment processes may need to be conducted by the provincial entities for their workplaces, and their own security funding requests through provincial channels may result. It should be noted that Northumberland remains largely unique in providing additional Levy funding for court security in addition to the province's existing court security funding model.

Consider Alternate Security Measure for POA Staff:

Contracted private security could be considered as an alternative to maintain traditional security levels in the POA Courtroom, in the absence of dedicated CPS court security. This would be at an additional cost to the existing Council approved Levy funding for Court Security.

Financial Impact

There would be no change in existing funding provisions or impact on County Levy to maintain the Status Quo or to make the recommended changes. Consideration of an alternate (contracted) security measure for court security, would incur additional levy expense.

Member Municipality Impacts

Cobourg Police Service Special Constable staffing adjustments would need to be made to accommodate POA Court security requirements should the recommendation be implemented. For 2024 there are approximately forty-two (42) Part I and Part III/Ministry first appearance dates currently scheduled.

Conclusion / Outcomes

That the Finance and Audit Committee recommend that County Council reaffirm its support to the Town of Cobourg and direct staff to continue to provide its share of the annual Provincial Court Security and Prisoner Transportation funding, as well as levy funds (up to \$275,000) to the Town of Cobourg, with the condition that the Provincial Offences Court room will always have a Cobourg Police Service Special Constable assigned to be present in the courtroom (as has traditionally been the norm) for all scheduled POA Part I and Part III and Ministry first appearance proceedings.

Attachments

- 1) Report 2021-158 'Court Security Funding Review'

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Report 2025-060

Report Title: Downloaded Programs and Services Summary

Committee Name: Finance and Audit

Committee Meeting Date: April 1, 2025

Prepared by: Matthew Nitsch
Director of Finance/Treasurer
Finance

Approved by: Jennifer Moore, CAO

Council Meeting Date: April 16, 2025

Strategic Plan Priorities: Innovate for Service Excellence
 Ignite Economic Opportunity
 Foster a Thriving Community
 Propel Sustainable Growth
 Champion a Vibrant Future

Information Report

That the Finance and Audit Committee receive Report 2025-060 'Downloaded Programs and Services Summary' for information; and

Further That the Committee recommend that County Council receive this report for information."

Purpose

This report has been prepared in response to County Council Resolution 2025-01-30-058 'Discretionary Services Review'. This report provides a summary of the programs and services that have been downloaded from the Province of Ontario to Northumberland County. It includes estimates of the property tax levy required to provide these downloaded programs and services in 2025. The health-related and other aspects of Council Resolution 2025-01-30-058 will be addressed in a separate report that will be presented at a future committee meeting.

Background

Council Resolution 2025-01-30-058 asked staff to prepare a report “regarding County spending on programs/services that were downloaded from the Province.”

Northumberland County provides a broad range of programs and services to its constituents. A number of these programs and services were once provided by the Provincial Government and were downloaded to municipalities like Northumberland at various times. This transfer of programs and services has meant that municipalities like Northumberland have taken on the responsibility of administering these programs and services and also the cost of all (or part) of the provision of these programs/services. From the perspective of a taxpayer, this has meant increased pressure on property taxes to pay for these programs and services that were once paid for from Provincial revenue sources.

Consultations

The senior leadership team and historical reference material were consulted for this report.

Legislative Authority / Risk Considerations

N/A

Discussion / Options

There have been a number of programs/services that have been formally downloaded to municipalities over the years. The most significant downloads occurred between 1997 and 2002.

The following chart summarizes the programs/services that have been downloaded to Northumberland. The costs to Northumberland are estimated in the 2025 Levy column.

<u>Program/Service</u>	<u>2025 Levy (Estimated)</u>	<u>Comments</u>
Paramedics	\$10,127,000	50% funded Includes \$2M in capital costs
Community Paramedicine	\$0	Fully funded
Social Housing	\$6,350,000	
Local Housing Corporation (NCHC)	\$3,983,000	Includes \$700,000 in capital costs
Children’s Services (Child Care and EarlyON)	\$1,412,000	
Provincial highways, bridges and associated infrastructure	\$9,270,000	Includes Hwys 2, 28, 30, 45 (150 kms total), 9 bridges, 24 culverts (>3m), 8 retaining walls and all other associated infrastructure relating to the downloaded roads

		Includes \$3.5M in capital costs
Provincial Offenses Act (POA) and Court Services	(\$29,500)	Downloaded as a revenue generator Projected to require a levy contribution of \$14K starting in 2027 as costs are projected to be higher than revenues
Forest	\$1,264,000	
Health Unit Contribution	\$2,812,000	Updated 2025 charge for new Health Unit is \$2,867,000
MPAC Contribution	\$1,438,000	
TOTAL	\$36,626,500	

It is important to note that the amounts above only include 2025 budgeted levy amounts. Some amounts have been drawn from reserves in recent years to pay for items related to downloads for things like property and construction costs for social housing. Another \$3.2M in debt was taken out for the Elgin Street (phase one) housing project in 2024.

The following is a list of the voluntary downloads that Northumberland County has accepted.

<u>Program/Service</u>	<u>2025 Levy (Estimated)</u>	<u>Comments</u>
Hospital Funding	\$250,000	5-year agreement with NHH and CMH
Court Security Funding	\$275,000	Maximum
TOTAL	\$525,000	

In addition to the formal and voluntary downloads above, there have been some mandated changes that have resulted in programs/services being taken on by Northumberland County. The chart below summarizes these.

<u>Program/Service</u>	<u>2025 Levy (Estimated)</u>	<u>Comments</u>
Land Use Planning	\$550,000	

Financial Impact

The financial impact is included in the charts above.

Member Municipality Impacts

There are no direct impacts on the member municipalities because the downloaded services are unique to the upper-tier. The costs of the downloaded programs/service have increased levy requirements for the taxpayer.

Conclusion / Outcomes

The total amount of 2025 levy that is estimated will be necessary for the provision of the downloaded programs/services is \$37,701,500. This amount represents 47.3% of the total 2025 levy of \$79,700,209.

Attachments

- 1) Report 2025-060 ATTACH 1 'Council Resolution 2025-01-30-058 - Discretionary Services Review'

Council Resolution

Moved By: L. Cleveland

Seconded By: J. Logel

Agenda Resolution Number
Item 13.a 2025-01-30-058

Council Date: January 30, 2025

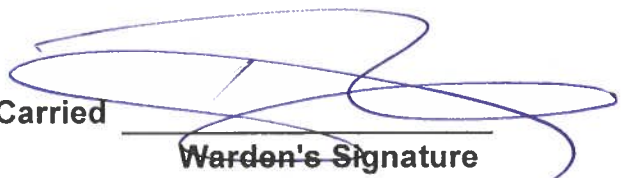
Main Motion:

“That County Council, having considered Report 2025-017 'Discretionary Services Review', direct staff to prepare reports for a future Committee / Council meeting regarding County spending on programs / services that were downloaded from the Province, including Public Health Unit related costs, ambulance offloads, Ontario Health Teams, health care funding, and information from Member Municipalities including costs associated with fire services and infrastructure related to Highway 401, medical call-outs by fire services, and Community Care; and

Further That County Council direct the Warden to bring forward this item to the Eastern Ontario Wardens' Caucus (EOWC), requesting that EOWC Members collect similar data to be used for joint advocacy efforts.”

Recorded Vote
Requested by _____
Councillor's Name

Deferred _____
Warden's Signature

Carried 
Warden's Signature

Defeated _____
Warden's Signature