



## By-law 15-2025

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### **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**

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**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 15-2025 be introduced and be deemed to be read a first, second and third time, passed, signed and sealed this 16<sup>th</sup> day of April, 2025.

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**Brian Ostrander, Warden**

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**Maddison Mather, Clerk**