



**Date:** January 27, 2025

**To:** Mayor and Council

**Author:** Vicky Sawatzky, Supervisor of Tax Revenue

**RE:** 2025 Municipal Tax Rates and Interim Tax Levy By-Law

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## **RECOMMENDED ACTION**

That By-Law 10-2025 being a by-law to provide for the establishment of rates for the Town of Kingsville for the year 2025 and to provide for an interim tax levy, **be adopted** during the By-law stage of this Council Agenda.

## **BACKGROUND**

In accordance with Section 312 (2) of *Municipal Act, 2001*, each year council must authorize a by-law to establish rates for the levy and collection of property taxes. The tax rates in any given year are derived from the approved municipal budget.

As per Section 317 (1) of *Municipal Act, 2001*, a local municipality may, before the adoption of the budget, pass an interim tax by-law to establish rates for the levy and collection of property taxes.

In addition to establishing and collecting its own taxes, the Town is responsible for levying and collecting property taxes on behalf of the County of Essex and the Ministry of Education.

## **DISCUSSION**

The Town of Kingsville approved its 2025 Municipal Budget on December 4, 2024, which is summarized in Schedule A of the attached by-law. Based the Town's 2025 Assessment Totals (identified in Schedule B), the 2025 Municipal Tax Rates are presented in Scheule C. As approved during budget deliberations, the 2025 Municipal tax rates reflect a 3.6% increase over 2024 rates.

In addition to establishing the 2025 tax rates for the Town of Kingsville, the attached by-law also establishes rates for an interim tax levy.

The interim tax rates, presented in Schedule D, are calculated as follows;

- i. 50% of the rates identified in “Schedule C” for Town purposes for 2025
- ii. 50% of the education rates prescribed for 2025
- iii. 50% of the 2024 taxes raised by the County of Essex

The Education tax rates are prescribed annually by the Ministry of Finance.

While the County has approved their budget, they have not yet passed a by-law to officially establish their 2025 rates, therefore, the Town is limited to passing an interim tax rate based on 50% of their 2024 tax levy.

The interim tax bills will be issued the first week of February and have due dates of February 28<sup>th</sup> and May 30<sup>th</sup>.

Following the formal approval of the County tax rates, the Town will adopt a Final Tax Levy by-law later this year. Final tax notices will be issued in July with installments due on the last business days of August and November.

## **FINANCIAL CONSIDERATIONS**

An interim tax levy ensures the Municipality has sufficient cash flows to meet its operating commitments as well as its transfer payment obligations to the County of Essex and Ministry of Education. The interim tax rates will raise approximately \$12,729,729 for municipal purposes.

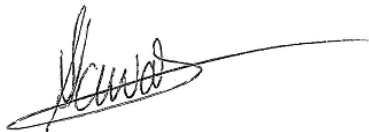
## **ENVIRONMENTAL CONSIDERATIONS**

There are no environmental considerations associated with this report.

## **CONSULTATIONS**

The assessment values and tax classes for all properties are provided by Municipal Property Assessment Corporation

PREPARED BY:



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Vicky Sawatzky, BBA  
Supervisor of Tax Revenue

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REVIEWED BY:

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Ryan McLeod, CPA, CA  
Director of Finance and Corporate Services

REVIEWED BY:

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John Norton  
Chief Administrative Officer