



Date: May 26, 2025
To: Mayor and Council
Author: Vicky Sawatzky, Supervisor of Tax Revenue
RE: 2025 Final Tax Levy By-Law

RECOMMENDED ACTION

That **By-Law 36-2025** being a by-law to provide for the establishment of the 2025 final 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 Town of Kingsville is also responsible for levying and collecting property taxes on behalf of the County of Essex and the Ministry of Education.

DISCUSSION

The total tax rate for each property tax class is comprised of three separate components:

1. Municipal rate
2. County rate
3. Education rate

The Municipal tax rates are based on the following factors:

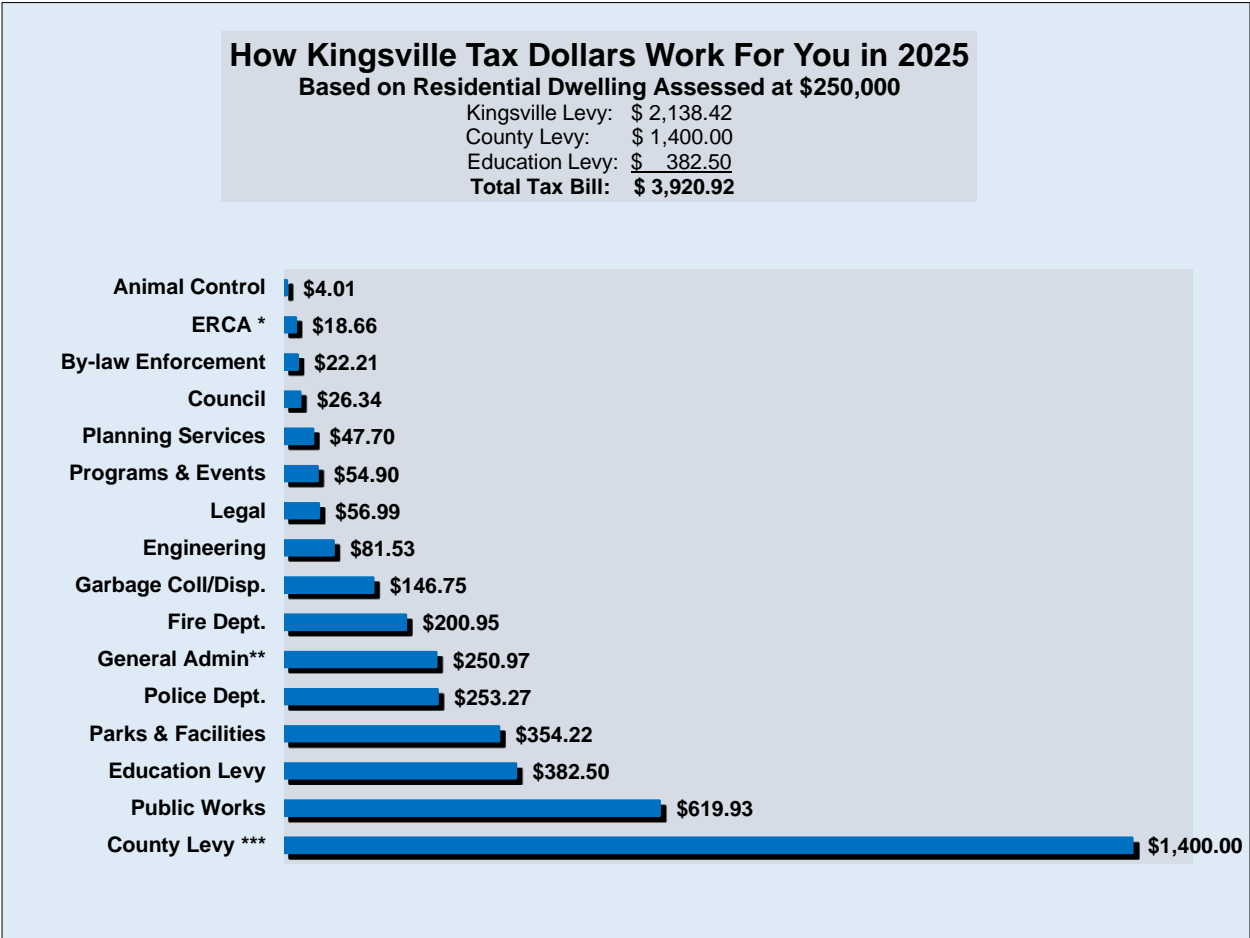
- the amount to be levied, as per the approved municipal budget
- the assessment roll for the tax year, as provided by MPAC
- the tax class ratios, as established by the County of Essex

The Town of Kingsville approved its 2025 municipal budget on December 4, 2024. On January 27, 2025 By-law 10-2025 was adopted for the establishment of the 2025 Municipal tax rates.

The County tax rates are established annually by County Council. For 2025, these rates are provided in County of Essex By-law 2025-07.

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

On a combined basis, the Municipal, County, and Education tax rates have increased by 3.2% over 2024. For the average residential dwelling, assessed at \$250,000, this amounts to an increase of \$123.32. A breakdown of the allocation of tax dollars is noted below.



* *Essex Region Conservation Authority*

***General Admin includes: CAO Office, Economic Development, Finance, Human Resources, Communications, Clerks & Information Technology*

*** *County levy spent on: County Roads, Libraries, Social Services, Ambulance, etc.*

The final tax notices will be issued in July and have due dates of August 29th and November 28th.

FINANCIAL CONSIDERATIONS

Based on the current year assessment roll as provided by MPAC, the municipal tax rates will raise \$25,459,458 for the Town of Kingsville, as approved in the 2025 municipal budget.

The breakdown of Kingsville's 2025 tax levy, by major property class, is outlined in the table below.

| | Tax Levy | % of Total Levy |
|-----------------------|----------------------|-----------------|
| Residential | \$ 20,398,252 | 80% |
| Agricultural | \$ 1,754,344 | 7% |
| Commercial | \$ 1,979,967 | 8% |
| Industrial | \$ 1,041,594 | 4% |
| Pipelines | \$ 285,301 | 1% |
| Total Tax Levy | \$ 25,459,458 | 100% |

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

CONSULTATIONS

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

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