



## Report

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**Subject:** 2025 Final Tax Levy and Rates

**Department:** Corporate Services

**Division:** Finance

**Report #:** CPS-2025-032

**Meeting Date:** 2025-05-12

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### Recommendations

**That report CPS-2025-032, 2025 Final Tax Levy and Rates, be received; and**

**That Council pass a by-law to provide for the levy and collection of taxes required for the Town of Orangeville for the year 2025 and for the collection of County of Dufferin and Education property taxes.**

### Overview

To allow for the collection of the final property taxes, it is necessary to pass a by-law. The Town will bill the final taxes based on the levy requirements of the Town, County of Dufferin and the Province (education rates).

### Background

Subsection 312 (2) of the *Municipal Act, 2001*, requires that in each year a local municipality must pass a by-law levying a separate tax rate on the assessment in each property class.

The Municipal Act requires that the County of Dufferin set property tax ratios for each property class with the Residential class having a tax ratio of one. The tax rate for each property class other than the Residential class is the residential tax rate multiplied by the tax ratio for that class.

The tax rate for each property class is then multiplied by the assessment recorded for that property class to determine the levy to be raised by property class.

Some properties owned by senior levels of government or municipalities that would otherwise be exempt from taxes have a provision for property taxation prescribed by federal or provincial statute. These 'grants in lieu' or 'payments in lieu' of taxes are hereafter termed Payments in Lieu or PILs. The levy raised from PILs reduces the overall levy to be raised from the general levy calculation.

### Analysis/Current Situation

The Town approved the 2025 levy requirement as part of the municipal budget. The 2025 final tax rates have been established based on the approved budgets of the Town, County of Dufferin and the education tax rates provided by the Province.

Upon Council approval of the Final Tax Levy By-Law, staff will begin the process of calculating final taxes on properties within the Town and will issue final tax bills in early June 2025.

Consistent with the Town's practice in previous years, the 2025 final tax levy will be payable in installments. The installment dates shall be authorized by the CFO/Treasurer.

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### Corporate Implications

The recommended property tax rates are calculated to raise the council approved tax levy amount of \$44,219,468. Reductions in assessment may reduce property taxes collected, while supplemental taxes may increase the taxes received beyond the amount included in the 2025 budget.

In the following table, a comparison of the tax rates for 2024 and 2025 is provided. The table illustrates that there is an increase of 4.65% in the **total residential** tax rate (Town, County, and Education) for the 2025 fiscal year.

#### Comparison of Tax Rates

Property Class	2024	2025
Residential property class	1.445574%	1.512750%
New Multi-residential property class	1.574832%	1.648725%
Multi-Residential property class	2.350377%	2.056650%
Commercial property class	2.456941%	2.538895%
Industrial property class	3.721596%	3.869275%
Pipelines	1.944499%	2.001068%
Farmlands	0.322616%	0.337395%

The County of Dufferin is responsible for establishing tax ratios for all property classes and continues to decrease the ratio for multi-residential properties toward the ratio for the New multi-residential class (1.1) and for 2025, the tax ratio decreased to 1.4 from 1.7 in 2024. As a result, there will be a slight shift of the tax burden from the Multi-residential class to all other property classes and tax rates for the multi-residential class

decreased slightly for 2025. Schedule A of the bylaw provides details for all tax levies and rates applicable to properties in the Town of Orangeville.

## **Conclusion**

The 2025 Final Property Tax By-law will allow for the collection of the final tax levies for the Town, County of Dufferin and the Province (education taxes).

## **Strategic Alignment**

### **Strategic Plan**

Strategic Goal: Future-Readiness

Objective: Due Diligence

### **Sustainable Neighbourhood Action Plan**

Theme:

Strategy: Demonstrate municipal leadership by considering the environment, social and economic impacts of all Town decisions.

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## **Notice Provisions**

Not Applicable

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Respectfully submitted,

Antonietta Minichillo, MES  
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**Attachment(s):** 1. 2025 Final Tax Rate By-law  
2. Schedule 'A'