



# Staff Report

## Finance – Revenue

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**Report To:** COW- Admin, Corp and Finance, SI, Comm. Services  
**Meeting Date:** June 9, 2025  
**Report Number:** CFS.25.019  
**Title:** 2025 Tax Rates  
**Prepared by:** Amy Moore, Manager of Revenue

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### A. Recommendations

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THAT Council receive Staff Report CFS.25.019, entitled “2025 Tax Rates”;

AND THAT Council enact a By-law to establish tax rates to raise the levy required for 2025 local Municipal, County and Education purposes, and to provide for penalty and interest in default of payment thereof.

### B. Overview

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This report provides Council with information on tax ratios and provincial regulation updates impacting the setting of the 2025 tax rates for the Municipal (Town and County) and Education taxation.

### C. Background

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The tax rates for Municipal and Education levies are established annually by the Town, County and Ontario Ministry of Finance, respectively.

To set Municipal tax rates, tax ratios are required, which are determined by the County and must be within the allowable ranges for tax ratios set by the province by regulation under the Municipal Act. Tax ratios determine the relative tax proportion on each property class compared to the residential class. Starting in 2023, the County has reduced the multi-residential tax rate by one-quarter of the difference between the starting ratio to 1.0, which will equalize the rate to the residential rate when the final adjustment is made in 2026. The multi-residential tax ratio moved from 1.220600 in 2024 to 1.110300 in 2025.

The Ministry of Finance filed an amendment to create an Aggregate Extraction property class effective for 2025 and subsequent tax years. This new property class captures most gravel pits and quarries and results in tax shifts for 2025 with the assessment being moved from the industrial class to this new stand-alone class. The change in class results in an aggregate extraction class ratio that is 18.63% less than the industrial class ratio.

The Ontario Ministry of Finance enacts regulations annually for prescribed Education tax rates.

The 2025 annual tax bill instalment due dates will be August 21, 2025, and October 21, 2025.

Interest of 1.25% per month (15% per annum) is added monthly on the first day of each month to past due property tax amounts.

## **D. Analysis**

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The draft of the 2025 Tax Rate By-law is attached to this report. The Town tax rate is calculated to raise \$23,091,910 as per By-law 2025-18, being a By-law to adopt estimates of all sums required for Town purposes.

Grey County By-law 5228-25 to establish tax policy and levy taxes for 2025 was passed on April 10, 2025. The tax policy was updated to allow the tax ratio for the multi-residential tax class to be reduced from 1. 220600 to 1. 110300 to move towards equalizing the treatment of all residential classes. The provincially prescribed tax ratio for the new aggregate extraction class was added to the by-law.

The Ontario Ministry of Finance by Regulation 420/24 enacted the 2025 Education rates.

## **E. Strategic Priorities**

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### **1. Communication and Engagement**

We will enhance communications and engagement between Town Staff, Town residents and stakeholders.

### **2. Organizational Excellence**

We will continually seek out ways to improve the internal organization of Town Staff and the management of Town assets.

### **3. Community**

We will protect and enhance the community feel and the character of the Town, while ensuring the responsible use of resources and restoration of nature.

### **4. Quality of Life**

We will foster a high quality of life for full-time and part-time residents of all ages and stages, while welcoming visitors.

## **F. Environmental Impacts**

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None.

## **G. Financial Impacts**

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This report provides Council with information on tax ratios and provincial regulation updates impacting the setting of the 2025 tax rates for the Municipal and Education taxation.

## **H. In Consultation With**

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Monica Quinlan, Director of Corporate & Financial Services  
Mary Lou Spicer, Director of Finance, Grey County

## **I. Public Engagement**

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The topic of this Staff Report has not been the subject of a Public Meeting and/or a Public Information Centre as neither a Public Meeting nor a Public Information Centre are required. However, any comments regarding this report should be submitted to Amy Moore, Manager of Revenue, at [tax@thebluemountains.ca](mailto:tax@thebluemountains.ca).

## **J. Attached**

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1. Draft 2025 Tax Rate By-law

Respectfully submitted,

Amy Moore  
Manager of Revenue

Monica Quinlan  
Director of Corporate & Financial Services

For more information, please contact:  
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### Report Approval Details

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This report and all of its attachments were approved and signed as outlined below:

**No Signature - Task assigned to Amy Moore was completed by workflow administrator Amy Moore**

**Amy Moore - May 29, 2025 - 2:32 PM**

**Monica Quinlan - May 29, 2025 - 3:35 PM**