



By-law Number 2025-017

A by-law to adopt the property tax estimates, tax ratios and tax rates
for the Year 2025

WHEREAS Section 308(5) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended (“*Municipal Act, 2001*”), provides that an upper-tier municipality shall pass a by-law in each year to establish the tax ratios for that year for the upper-tier municipality and its lower-tier municipalities; and

WHEREAS Section 311(2) of the *Municipal Act, 2001* provides that an upper-tier municipality, in each year, shall pass a by-law directing each lower-tier municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes; and

WHEREAS, Section 313 of the *Municipal Act, 2001* provides that each upper-tier municipality shall establish tax rate reductions pursuant to property subclasses prescribed under paragraph 1 of subsection 8(1) of the *Assessment Act* that will apply for both upper-tier and lower-tier municipal purposes; and

WHEREAS By-law 2025-004, being a by-law to adopt the budget for the County of Bruce for the year 2025 was enacted by Council at its meeting held on January 23, 2025 in the following amounts:

1. The 2025 Corporate Budget with total revenues and total expenditures (Operating and Capital) totaling \$191,109,606 was adopted; and
2. The 2025 estimated revenues collected from property tax levies, excluding Payments in Lieu, for County purposes was adopted in the amount of \$71,820,742.

NOW THEREFORE the Council for the Corporation of the County of Bruce enacts as follows:

1. The tax ratios established for the County of Bruce for the 2025 taxation year are as follows:

Property Tax Class	Tax Ratio
Residential and Farm	1.000000
Multi-Residential	1.000000
Commercial	1.233100
Industrial	1.747700
Aggregate Extraction	1.422115
Pipelines	1.016400
Farmlands	0.250000
Managed Forest	0.250000
Landfill	1.223945

2. The established tax ratios are to be utilized for both upper-tier and lower-tier purposes.

3. The tax rate reduction for:
 - a. the vacant land and excess land subclasses in the commercial property class is 0%;
 - b. the vacant land and excess land subclasses in the industrial property class is 0%;
 - c. the first class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 25%;
 - d. the second class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 0%.
4. The General County Tax Rate for 2025 to be applied to assessment in each municipality is as follows for each property class:

Property Tax Class	Tax Rate	Modifier
Residential and Farm	0.00525735	
Farmland Awaiting Development	0.00394301	75% of residential
Multi-Residential	0.00525735	
Commercial - occupied	0.00648284	
Commercial - vacant building, excess land	0.00648284	100% of commercial occupied
Commercial - vacant land	0.00648284	100% of commercial occupied
Commercial - on farm business	0.00648284	
Industrial - occupied	0.00918827	
Industrial - vacant building, excess land	0.00918827	100% of industrial occupied
Industrial - vacant land	0.00918827	100% of industrial occupied
Industrial - on farm business	0.00918827	
Aggregate Extraction	0.00747656	
Landfill	0.00643471	
Pipelines	0.00534357	
Farmlands	0.00131434	
Managed Forests	0.00131434	

5. The estimated amounts to be raised in each local municipality are as follows:

Municipality	Levy
Arran-Elderslie	\$4,037,500
Brockton	\$6,572,546
Huron-Kinloss	\$7,961,647
Kincardine	\$12,771,589
Northern Bruce Peninsula	\$9,053,476
Saugeen Shores	\$16,859,760
South Bruce	\$3,853,046
South Bruce Peninsula	\$10,711,155
Total	\$71,820,719

6. The amounts raised by each local municipality shall be paid to the County in the following installments:
 - a. 25 percent of the amount required for County purposes in the prior year, on or before the 31st day of March.
 - b. 50 percent of the amount required for County purposes in the current year, on or before the 30th day of June, less the amount of the installment paid under a).

- c. 25 percent of such current amount on or before the 30th day of September.
 - d. the balance of the entitlement for the year on or before the 15th day of December
7. That, in the case of non-payment of any installment or portion thereof on the due dates, the municipality so in default shall pay to the County, interest thereon from the day of default to the date that the payment is made at the minimum lending rate of the majority of chartered banks on the day of default.
8. This by-law shall come into force and effect on the date it is passed by Council.

ENACTED and PASSED this 20th day of March, 2025.

Luke Charbonneau
Warden

Linda White
Clerk