

THE CORPORATION OF THE TOWN OF WHITCHURCH-STOUFFVILLE

BY-LAW NUMBER 2025-057-FI

BEING A BY-LAW to establish rates and levy taxes for the Town of Whitchurch-Stouffville for the year 2025 and to provide for the collection thereof and to repeal By-law 2025-048-FI.

WHEREAS pursuant to Section 312 (2) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, it is necessary for the Council of The Corporation of the Town of Whitchurch-Stouffville to levy a separate tax rate, as set out in Schedule "A" attached hereto, for the current year on the whole rateable property according to the last revised assessment roll for The Corporation of the Town of Whitchurch-Stouffville; and

WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, c. A.31, as amended and Regulations thereto; and

WHEREAS an interim levy was made before the adoption of the estimates for the current year; and

WHEREAS Section 342(1)(b) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, states in part that a municipality may pass by-laws providing for alternative instalments and due dates to allow taxpayers to spread the payment of taxes more evenly over the year; and

WHEREAS Section 345(2) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that a percentage charge, not to exceed 1 ¼ percent (1.25%) of the amount of taxes due and unpaid, may be imposed as a penalty for the nonpayment of taxes on the first day of default or such later date as the by-law specifies; and

WHEREAS Section 345(3) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that interest charges not to exceed 1 ¼ percent (1.25%) each month of the amount of taxes due and unpaid, may be imposed for the nonpayment of taxes in the manner specified in the by-law but interest may not start to accrue before the first day of default; and

WHEREAS pursuant to The Regional Municipality of York By-Law Number 2025-30 The Regional Municipality of York passed a By-Law to adopt estimates of all sums required by The Regional Municipality of York for the purposes of the Regional Corporation and to provide a levy on Area Municipalities and, the Regional Municipality of York approved the transition ratios By-Law Number 2025-29;

WHEREAS the Province of Ontario has prescribed the Residential Education Tax Rates in Ontario Regulation 400/98 of the *Education Act*, R.S.O. 1990, c. E.2., as amended.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF WHITCHURCH-STOUFFVILLE ENACTS AS FOLLOWS:

1. That for the year 2025, The Corporation of the Town of Whitchurch-Stouffville shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment, Managed Forest Assessment, and Aggregate Extraction

Assessment the rates of taxation per current value assessment for general purposes as set out in the Schedule "A" attached to this By-law;

2. That the estimates for the current year are as set forth in Schedule "A" attached to this By-Law;
3. That the tax rates established by this By-law to produce the final tax bills for 2025 shall be adjusted to account for the interim levies imposed by By-law No. 2024-145-TX passed by Council on the 11h day of December, 2024;
4. That the tax rates established by this By-law to produce the final tax bills for 2025 shall take into account the adjustments to commercial, industrial and multi-residential properties as required by Bill 140, an Act to amend the *Assessment Act, Municipal Act, Assessment Review Board Act* and *Education Act* in respect of property taxes;
5. That in the event an instalment is not paid on its due date, there shall be imposed a penalty of 1 ¼ percent (1.25%) of the unpaid tax instalment on the first day of default;
6. That in the event an instalment is not paid on its due date, interest shall be imposed at the rate of 1 ¼ percent (1.25%) per month on the first day of each calendar month following the due date and on the first day of every calendar month thereafter until the taxes are paid;
7. That for the payments-in-lieu of taxes due to The Corporation of the Town of Whitchurch-Stouffville the actual amount due to The Corporation of the Town of Whitchurch-Stouffville shall be based on the assessment roll and the tax rates for the year 2025;
8. That if any instalment remains unpaid at the due date, all future instalments become immediately due and payable;
9. That the Treasurer is hereby authorized to accept part payment from time to time on account of taxes due, provided that the acceptance of any part payment shall not affect the collection of any percentage charge imposed under sections (5) and (6) of this By-law;
10. That notwithstanding the provisions of this By-law, all taxes shall be deemed to have been imposed and to be due on and from the first day of January 2025;
11. That for the railway rights of way taxes due to The Corporation of the Town of Whitchurch-Stouffville in accordance with the Regulations as established by the Minister of Finance, pursuant to the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, the actual amount due to The Corporation of the Town of Whitchurch Stouffville shall be based on the assessment roll and the tax rates for the year 2025;
12. That there shall be a Special Service Tax Levy on the commercial and industrial assessments in the Downtown Stouffville Area designated by By-law Number 2025-049-FI for the conservation of the Downtown Stouffville Area;
13. That Schedule "A" attached hereto shall be and form a part of this By-law;
14. That subject to the provisions of clause 9 of this By-law, all taxes levied under the authority of this By-law shall be payable in Canadian funds and shall be divided into two equal installments, the first of said instalments to become due

and payable on or before the 18th day of July, 2025 and the second of said instalments to become due and payable on or before the 19th day of September, 2025 and shall be paid into the office of the Treasurer of The Corporation of the Town of Whitchurch-Stouffville, subject to change by the Treasurer or Manager, Revenue & Taxation for accommodation for Bill 140, and/or any other Legislation or Regulation which may be enacted after the passage of this By-law;

15. That on application to the Town, a taxpayer may pay taxes by a pre-authorized payment plan payable on the last business day of each month from January to October. In the event of the default of the payment on the pre-authorized payment plan, enrolment in the plan shall be terminated and the final tax levy shall be due and payable on the instalment dates as set out in Section 14;
16. That all Realty Taxes levied under Section 33 and Section 34 (supplementary taxes) of the *Assessment Act*, R.S.O. 1990, c. A.31 shall be due and payable at least twenty-one (21) days after notice is given by the Manager, Revenue & Taxation;
17. That if any section or portion of this By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of The Corporation of the Town of Whitchurch-Stouffville that all remaining sections and portions of this By-law and Schedule "A" continue to be in force and effect.
18. That By-law 2025-048-FI is hereby repealed and By-law 2025-057-FI come into effect immediately upon enactment.

READ a first and second time this 18th day of June, 2025.

READ a third time and passed this 18th day of June, 2025.

Iain Lovatt, Mayor

Becky Jamieson, Clerk

Schedule “A”

2025 Tax Rates - Schedule A

<u>Tax Class</u>	<u>Tax Class Description</u>	<u>New Municipal Tax Rates</u>	<u>New Amount to be Raised</u>
	Residential		
RT	Residential	0.300727%	\$42,151,221
R1	Res & Farm @ Farmland Phase 1	0.075182%	\$0
	Total Residential		\$42,151,221
	Multi-Residential		
MT	Multi-Residential	0.300727%	\$367,694
	Commercial		
CT	Commercial (Occupied)	0.400598%	\$2,763,146
CU	Comm Excess Land	0.400598%	\$53,621
CX	Comm Vacant Land	0.400598%	\$281,554
C1	Comm @ Farmland Phase 1 Rate	0.075182%	\$13,645
CH	Commercial Full	0.400598%	\$3,123
GT	Parking Lot	0.400598%	\$11,028
DT	Office Building	0.400598%	\$38,364
ST	Shopping Centre	0.400598%	\$394,853
SU	Shopping Centre Excess Land	0.400598%	\$6,571
	Total Commercial		\$3,565,905
	Industrial		
IT	Industrial (Occupied)	0.494155%	\$488,993
IU	Ind Excess Land	0.494155%	\$12,168
IX	Ind Vacant Land	0.494155%	\$346,764
I1	Ind @ Farmland Phase 1 Rate	0.075182%	\$0
IH	Ind (prev Ont Hydro)	0.494155%	\$35,887
IK	Ind (prev Ont Hydro) Excess Land	0.494155%	\$7,680
LT	Large Industrial	0.494155%	\$189,613
LU	Lg Ind @ vacant units & excess land	0.494155%	\$10,332
	Total Industrial		\$1,091,437
PT	Pipelines	0.276368%	\$47,325
FT	Farmlands	0.075182%	\$205,187
TT	Managed Forest	0.075182%	\$17,587
VT	Aggregate Extraction	0.402097%	\$31,130
	Town of Whitchurch-Stouffville Tax Revenue		\$47,477,485
	York Region Tax Revenue		\$59,346,364
	Ministry of Education		\$31,632,911
	Total 2025 Tax Requirement		\$138,456,760