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**Subject:** Repeal and Replace By-Law 2025-048-FI

**Staff Report No.** FI-013-25

**Department/  
Commission:** Finance Services Commission

**Date:** June 18, 2025

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**Recommendation:**

- 1) That Council repeal By-law 2025-048-FI; and
- 2) That Council bring forward a replacement By-law to establish rates and levy taxes for the Town of Whitchurch-Stouffville for the year 2025.

**Report Highlights**

- Council is being asked to repeal and replace By-law 2025-048-FI
- Changes to the tax rates for Commercial and Industrial vacant and excess land tax classes have resulted in updates required to the previously approved Municipal Tax Rates.
- There is no change to the overall amount of taxation revenue to be collected by the Town in 2025 and no change to tax payment due dates.

**1. Purpose:**

The purpose of this report is to provide Council with the updated 2025 final tax rate information and to obtain approval of these rates to enable the Manager, Revenue & Taxation to issue the 2025 final tax bills to collect revenue generated by these rates.

**2. Background:**

For the 2025 tax year, the Region of York has eliminated the 30% discount for vacant or excess commercial lands and 35% discount for vacant or excess industrial lands.

As per s. 310 (9) of the Municipal Act, 2021, the tax ratios established by a municipality must be the same for both upper-tier and lower-tier purposes.

In By-Law 2025-048-FI, the discount for vacant or excess commercial and industrial lands was not removed when completing the tax rate calculations, causing the tax rates for the Town of Whitchurch-Stouffville (Town) to be slightly miscalculated for 2025.

### 3. Analysis:

As shown in Table A, once the 30% discount for vacant or excess commercial lands and 35% discount for vacant or excess industrial lands is increased to the same rate as the occupied Commercial and Industrial rates, all tax rates are impacted, including Residential, Multi-Residential, Pipelines, Farmland, and Managed Forest rates. While the overall amount of taxation revenue to be collected in 2025 remains the same, adjustments are made across the tax classes, resulting in the Town collecting \$12 less in taxation revenue in 2025.

**Table A – Updated 2025 Tax Rates**

		Previously Approved		Updated Tax Rates		Difference	
Tax Class	Tax Class Description	Municipal Tax Rate	Amount to be Raised	New Municipal Tax Rates	New Amount to be Raised	Difference in Municipal Tax Rates	Difference in Amount to be Raised
	Residential						
RT	Residential	0.302203%	\$42,359,053	0.300727%	\$42,151,221	-0.001476%	-\$207,832
R1	Res & Farm @ Farmland Phase 1	0.075551%	\$0	0.075182%	\$0		
	Total Residential		\$42,359,053		\$42,151,221		-\$207,832
	Multi-Residential						
MT	Multi-Residential	0.302203%	\$369,498	0.300727%	\$367,694	-0.001476%	-\$1,805
	Commercial						
CT	Commercial (Occupied)	0.402565%	\$2,776,708	0.400598%	\$2,763,146	-0.001966%	-\$13,562
CU	Comm Excess Land	0.281795%	\$37,719	0.400598%	\$53,621	0.118803%	\$15,902
CX	Comm Vacant Land	0.281795%	\$198,055	0.400598%	\$281,554	0.118803%	\$83,499
C1	Comm @ Farmland Phase 1 Rate	0.075551%	\$13,712	0.075182%	\$13,645	-0.000369%	-\$67
CH	Commercial Full	0.402565%	\$3,127	0.400598%	\$3,123	-0.001966%	-\$5
GT	Parking Lot	0.402565%	\$11,083	0.400598%	\$11,028	-0.001966%	-\$54
DT	Office Building	0.402565%	\$38,552	0.400598%	\$38,364	-0.001966%	-\$188
ST	Shopping Centre	0.402565%	\$396,791	0.400598%	\$394,853	-0.001966%	-\$1,938
SU	Shopping Centre Excess Land	0.281795%	\$4,623	0.400598%	\$6,571	0.118803%	\$1,949
	Total Commercial		\$3,480,369		\$3,565,905		\$85,536
	Industrial						
IT	Industrial (Occupied)	0.496580%	\$491,393	0.494155%	\$488,993	-0.002425%	-\$2,400
IU	Ind Excess Land	0.322777%	\$7,948	0.494155%	\$12,168	0.171378%	\$4,220
IX	Ind Vacant Land	0.322777%	\$226,503	0.494155%	\$346,764	0.171378%	\$120,261
I1	Ind @ Farmland Phase 1 Rate	0.075551%	\$0	0.075551%	\$0	0.000000%	\$0
IH	Ind (prev Ont Hydro)	0.496580%	\$35,946	0.494155%	\$35,887	-0.002425%	-\$59
IK	Ind (prev Ont Hydro) Excess Land	0.322777%	\$6,787	0.494155%	\$7,680	0.171378%	\$893
LT	Large Industrial	0.496580%	\$190,543	0.494155%	\$189,613	-0.002425%	-\$931
LU	Lg Ind @ vacant units & excess land	0.322777%	\$6,749	0.494155%	\$10,332	0.171378%	\$3,583
	Total Industrial		\$965,869		\$1,091,437		\$125,567
PT	Pipelines	0.277725%	\$47,558	0.276368%	\$47,325	-0.001356%	-\$232
FT	Farmlands	0.075551%	\$206,194	0.075182%	\$205,187	-0.000369%	-\$1,007
TT	Managed Forest	0.075551%	\$17,673	0.075182%	\$17,587	-0.000369%	-\$86
VT	Aggregate Extraction	0.404070%	\$31,282	0.402097%	\$31,130	-0.001974%	-\$153
	Town of Whitchurch-Stouffville Tax Revenue		\$47,477,496		\$47,477,485		-\$12
	York Region Tax Revenue		\$59,346,352		\$59,346,364		\$12
	Ministry of Education		\$31,632,911		\$31,632,911		\$0
	Total 2025 Tax Requirement		\$138,456,759		\$138,456,760		\$0

#### **4. Options:**

##### **4.1 Option A (Recommended)**

That Council bring forward a by-law to establish rates and levy taxes for the Town for the year 2025.

#### **5. Financial Implications:**

While the recalculation of the tax rates does not change the amount of taxation revenue collected by the Town in 2025 (includes the Region and Province), overall, the Town will receive \$12 less in taxation revenue, with the Region of York receiving an additional \$12 in tax revenue.

#### **6. Broader Intergovernmental Impacts and/or Considerations:**

None.

#### **7. Communication:**

None.

#### **8. Alignment with Strategic Plan:**

1. Good Governance  
Provide Good Governance

#### **9. Attachments:**

None.

#### **10. Related Reports:**

None.

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**For further information on this report, please contact the Department Head:** Jeremy Harness, Commissioner of Finance & Treasurer at 905-640-1910 or 1-855-642-8697 ext. 2243 or via email at [jeremy.harness@townofws.ca](mailto:jeremy.harness@townofws.ca)