

Town of Whitby

Staff Report

whitby.ca/CouncilCalendar



Report Title: 2025 Property Tax Levy

Report to: Committee of the Whole

Date of meeting: April 7, 2025

Report Number: FS 13-25

Department(s) Responsible:

Financial Services Department

Submitted by:

Fuwing Wong, Treasurer and
Commissioner of Financial Services

**Acknowledged by M. Gaskell,
Chief Administrative Officer**

For additional information, contact:

Crystal Doucette, Senior Manager of
Revenue and Taxation

1. Recommendation:

1. That the 2025 property tax rates for the General Municipal Town Levies, shown in Attachment A of Report FS 13-25, be approved;
2. That the 2025 special tax levy and tax rates for the properties located within the Downtown Whitby Business Improvement Area (BIA), shown in Attachment B of Report FS 13-25, be approved;
3. That the final property tax bill due dates for all property tax classes be June 24, 2025 and September 24, 2025;
4. That prior to the issuance of the final tax bills, the Treasurer be authorized to adjust the due dates and notify Council at the earliest opportunity; and,
5. That a by-law for the General Municipal Town Levies and a separate by-law for the Special Tax Levy in support of the Downtown Whitby BIA, to set the due dates and levy rates for 2025 in accordance with the approved budgets and regulations, be brought forward to a future Council meeting.

2. Highlights:

- The Town of Whitby levies property taxes to fund programs and services included in the annual budgets approved by Council. After the budget is approved, tax rates are established to calculate property taxes required to fund the budget.
- These tax rates are calculated based on the Current Value Assessments (“**CVA**”) as determined by the Municipal Property Assessment Corporation (“**MPAC**”) and the tax ratios set by the Region of Durham.
- The Town also levies a Special Tax Levy from properties within the Downtown Whitby Business Improvement Area (“**BIA**”) to fund programs and services provided by the Downtown Whitby BIA Board of Management (“**BIA Board**”).

3. Background:**Municipal Levy:**

The Town of Whitby adopted its 2025 Current and Capital Budgets at a meeting held on November 28, 2024.

The Region of Durham adopted its 2025 Current and Capital Budgets on December 18, 2024. By-law 2025-003 Regional levy rates of taxation for Regional General purposes, By-law 2025-004 Regional levy rates of taxation for Durham Regional Police Services Board purposes, By-law 2025-005 Regional levy rates of taxation for Durham Region Transit Commission purposes and By-law 2025-006 Regional levy rates of taxation for Solid Waste Management purposes were approved on January 29, 2025. As the Town also collects property taxes on behalf of the Region of Durham, final 2025 property tax bills (issued by the Town) will be subject to these approved Regional by-laws, and property tax ratios set by the Region of Durham under By-law 2025-002.

The final Education tax rates for all classes are established by regulation by the Province of Ontario.

Section 312(2) of the Municipal Act, S.O. 2001 c 25, as amended provides that for purposes of raising the general local municipal levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality ratable for local municipal purposes.

Special Tax Levy for the Downtown Whitby Business Improvement Area (BIA):

By-law 7268-17 established a Downtown Whitby BIA in accordance with Subsection 204 of the Municipal Act.

Section 208 (1) of the Municipal Act, provides that the municipality shall annually raise the amount required for the purposes of a board of management, including any interest payable by the municipality on money borrowed by it for the purposes of the board of management.

The amount to be raised for the Downtown Whitby BIA will be a special tax levy, which is payable by property owners within the defined Downtown Whitby Business Improvement Area that are in one of the prescribed business property classes, in addition to the Town's general tax levy.

The Whitby Downtown BIA's 2025 budget is also on the Town of Whitby's April 7, 2025 Committee agenda (see Staff Report FS 12-25) and is subject to Council approval. The proposed Special Tax Levy rates outlined in Attachment B attached to this report is in addition to the Town, Region, and Education property taxes. Funds collected from the Special Tax levy will be transferred to the BIA Board for the provision of enhanced services and events in the Downtown Whitby Business Improvement Area.

4. Discussion:

The property tax rates for the Town of Whitby general municipal levy have been calculated to support the town's approved 2025 budget (see Attachment A). Further, tax rates for a Special Tax Levy, in support of the Downtown Whitby BIA 2025 budget are included in Attachment B.

The tax rates for the Region of Durham general purposes, Region of Durham, Transit Commission, Region of Durham Solid Waste purposes and Durham Police Services Board purposes were approved by Regional Council January 29, 2025.

The tax rate for Education purposes have been regulated by the Province.

The final tax rates for 2025 are based on the reassessment values completed by MPAC in 2016. A province-wide reassessment was scheduled to be completed, by MPAC, in 2020 to update the 2016 values. However, the Province of Ontario delayed the province-wide reassessment due to the COVID-19 pandemic. Province-wide reassessments are currently still on hold while the Province reviews the accuracy and fairness of the property reassessment system/methodology. Accordingly, 2025 property taxes will be calculated with the same assessment base as the years 2020 - 2024.

Due Dates:

The Final Tax Billing for all tax classes will be issued with tax instalment due dates of June 24, 2025 and September 24, 2025.

The Municipal Act requires tax bills to be sent a minimum of 21 days prior to the due date. Accordingly, any delays in the billing process may require a change in the payment due dates for all properties. It is recommended that the Treasurer be

authorized to adjust the due dates, should this be required. This adjustment would be known prior to the issuance of the final 2025 tax bills. Adjustments will be communicated to Council at the earliest opportunity.

As in prior years, the Special Tax Levy for the Downtown Whitby BIA will also be issued (only to properties within the Downtown Whitby Business Improvement Area and in one of the prescribed business property tax classes) as part of the final billing with the same due dates as all other business property tax classes.

5. Financial Considerations:

The property tax levy for Town purposes, as outlined in the approved 2025 budget, total \$134,764,597. Tax rates based on this levy, current value assessments for the various tax classes (as shown in Attachment A) will be included in a future by-law for Council adoption.

The Special Tax Levy for Downtown Whitby Business Improvement Area purposes is included in Attachment B to this report and will also be included in a future by-law for Council adoption.

Similar to the 2020 - 2024 taxation years, the average residential property CVA in Whitby is \$503,000. The Town's portion of property taxes on the average residential tax bill in 2025 is \$2,276, or \$453 per \$100,000 of residential CVA.

The Special Tax Levy for the Downtown Whitby Business Improvement Area is \$183 per \$100,000 of commercial CVA for the impacted properties.

6. Communication and Public Engagement:

In addition to mailing tax bills, the Town will advertise the tax instalment due dates on the Town's page in the Brooklin Town Crier prior to each due date. Town staff will also utilize the website and social media to assist with this communication.

7. Input from Departments/Sources:

N/A

8. Strategic Priorities:

N/A

Attachments:

Attachment A - 2025 General Municipal Town Tax Rates

Attachment B – 2025 Downtown Whitby BIA Special Tax Levy Rates