

SCHEDULE “A”
2025 COUNTY-WIDE PROPERTY TAX POLICIES

POLICY	STAFF RECOMMENDATION
Transition Ratios, Tax Ratios, Class Discounts and Tax Rates	<p>THAT the 2025 County-wide tax ratios, class discounts and tax rates be approved as set out in Table 1; and</p> <p>THAT staff be directed to prepare the necessary, tax ratio, class discounts and tax rating by-laws.</p>
Mandatory Capping	<p>THAT the application of Part IX, section 329.1 of the <i>Municipal Act</i> no longer applies to properties in the multi-residential property class, the commercial property class, and the industrial property class in Wellington County effective January 1, 2020; and</p> <p>THAT the mandatory property tax capping programme has officially ended for all properties in Wellington County apart from outstanding legacy appeals</p>
Tax relief for low-income seniors and persons with disabilities	<p>THAT the tax relief programme for low-income seniors and low-income persons with disabilities continue for 2025; and</p> <p>THAT qualified applicants whose increase is greater than \$400, be entitled to the full amount of their tax increase, up to a maximum of \$500 for the taxation year; and</p> <p>THAT a minimum rebate of \$400 be granted to qualified applicants having a tax increase lower than the \$400 threshold for the 2025 taxation year; and</p> <p>THAT qualified applicants experiencing a minor decrease in taxes from the previous year will receive the minimum rebate of \$400 less the amount of the tax decrease; and</p> <p>THAT applications may be made after the final tax bill for the year has been issued; and</p> <p>THAT staff be directed to prepare the necessary tax relief for low-income seniors and persons with disabilities by-law</p>
Tax rebate for charities and other similar organizations	<p>THAT the tax rebate programme for charities and other similar organizations be continued for the 2025 taxation year</p>

TAX RATES, TAX RATIOS and CLASS DISCOUNTS AND OPTIONAL TAXES

STAFF RECOMMENDATION:

THAT the 2025 County-wide tax ratios, class discounts and tax rates be approved as set out in Table 1; and

THAT staff be directed to prepare the necessary tax ratio, class discounts and tax rating by-laws

Legislative reference: *Municipal Act 2001 Section 308*

TAX RATES

The tax rate in Wellington County consists of three components. There is the local municipality portion, the County portion, and the education portion. Each of these portions are related to the budgetary needs of the local municipality, Wellington County, and the provincial decision on education funding requirements. The tax rate is expressed as a percentage of a property's assessed value. A tax rate is set for each class of property. The tax rate multiplied by the assessed value, results in the amount of property taxes payable for the year. For example, if the total residential tax rate is 0.01255253 and the assessed value is \$455,709 (the mean value of a residential property in Wellington County) the property taxes would be \$5,720 (see example below).

Residential property example:

Portion	Tax Rate A	Assessment B	Property Taxes C = A x B
County	0.00716471	455,709	\$3,265
Local (average)	0.00385782	455,709	\$1,758
Education (Province)	0.00153000	455,709	\$697
TOTAL	0.01255253		\$5,720

A summary of the 2025 property tax rates by property class in Wellington County are included in Table 1.

TAX RATIOS

Properties in different classes are taxed at different tax rates because of historical differences in tax burdens that were present prior to the 1998 reform of the property tax system and reflected in the initial transition ratios set by the Province. Typically, commercial, industrial, and multi-residential properties pay higher taxes than residential properties. The different relative tax burdens among property classes are based on the tax ratios set by municipalities. Changing the tax ratios will result in a shift of the tax burden among classes.

Tax ratios must be approved annually by County Council, unless delegated to the member municipalities. Table 1 shows the recommended 2025 tax ratios for Wellington County. Table 2 shows the 2024 tax ratios established by neighbouring municipalities and by Region.

The Province has established “ranges of fairness,” outlined in Table 3, which help protect property classes that are taxed at higher rates. If the ratio for a property class is outside the “range of fairness,” a municipality can either maintain the current ratio or move towards the range of fairness but may not move further from the fairness range. Municipalities may pass along up to 50% of a levy increase to classes which have ratios more than the provincial threshold.

To avoid tax shifts that may occur because of reassessment, municipalities typically have the option of setting new transition ratios based on a prescribed formula. Once reset, the new ratios may then be established for all the tax classes or may be selectively adopted. The benefit of adopting new transition ratios is that it allows the flexibility of imposing a higher ratio on any of the capped classes for the current and subsequent taxation years. However, if any of the transition ratios are lower than the existing ratio, the lower one becomes the ceiling and cannot be increased in the current or possibly future taxation years. Since the Province has postponed reassessment, the revenue neutral transition ratios are the same as the 2024 tax ratios, as there is once again, no phased-in assessment increase.

LANDFILL CLASS

Beginning in 2017, the Province legislated a Landfill property tax class which must be adopted by all municipalities that contain Landfill properties. The starting ratio for Landfill was originally set by the Ministry of Finance for each municipality with Landfill properties at that time. Every year, municipalities wishing to increase the Landfill ratio could do so by selecting the maximum ratio provided by the Ministry of Finance. Maximum ratio for Landfills is calculating by taking the revenue neutral tax ratio for Landfill and increasing it by 5%. Wellington County has been selecting the increased ratio option each year since 2017. The new ratio for Landfill in 2025 is 1.940000 for Wellington County.

NEW AGGREGATE EXTRACTION CLASS

The Province announced on October 3, 2024, the introduction of a new industrial sub-class for aggregate producing properties through Ontario Regulation 370/24. This new tax class will come into effect for the 2025 tax year. On December 10, 2024, the Province filed Ontario Regulation 510/24, which set the new tax ratios for the aggregate extraction class across Ontario. The County of Wellington’s 2025 ratio will be set at 1.952895.

Table 4 details the upper-tier tax change by class using current tax ratios by comparing the 2024 year-end and 2025 assessment rolls. The adoption of a new aggregate tax ratio will result in an estimated decrease of \$95,328 in taxes collected for County purposes on aggregate properties in 2025.

NOTIONAL RATES

Ontario Regulation 62/17 provides municipalities with the option to adjust the year-end assessment to offset changes resulting from certain in-year reassessment related changes such as appeal losses. Adopting the filter effects the calculation of the Notional Rate and Revenue Neutral Tax Ratios. This typically increases the Notional Rates resulting in a lower levy change used on tax bill notices. Applying the adjustment is an annual decision adopted by Council resolution. Removing in-year adjustments from the Notional Rate calculation is not recommended for 2025.

CLASS DISCOUNTS AND OPTIONAL TAXES

VACANT UNIT REBATE/VACANT AND EXCESS LANDS DISCOUNTS

The Province continued providing municipalities with broader flexibility commencing in 2017 intended to allow municipalities to tailor the vacant unit rebate and reduction programmes to reflect community needs and circumstances, while considering the interests of local businesses. Changes to the rebate and reduction programmes are implemented through regulation. Municipalities that have decided to change their programme must notify the Minister of their intent and provide details of the proposed changes along with a council resolution.

In Wellington County, Erin, Minto, and Wellington North have amended vacant unit rebate policies effective January 1, 2017. All four of the other local municipalities have eliminated the vacant unit rebate programme including Puslinch (effective January 1, 2018); and Centre Wellington, Guelph/Eramosa, and Mapleton (effective January 1, 2019).

- Under the current programme if the property is in any of the commercial classes, the vacant unit rebate is equal to 30% of full taxes; and 35% for those in the industrial property classes.
- Enhanced flexibility options will allow municipalities to set rebate and reductions to any percentage range lower than currently legislated including no reduction at all bringing them to full tax liability.
- Although both the vacant unit rebate and the excess and vacant land reductions are decisions made by an upper or single tier, it is the local member municipalities that fully administer the vacant unit rebate programme.
- Since providing these enhanced flexibility options, the province has now followed suit by lowering or eliminating the education tax rate discounts for these policy options to mirror the changes made by each municipality. And further, effective January 1, 2020, the education tax discount has been fully eliminated for each of the commercial and industrial vacant or excess land property classes unless the municipality has notified the Minister of a modified discount rate reduction.
- The Ministry has provided a check list for municipalities to consider before making changes to the programmes, including engaging with the local business sector. At this time, Erin, Minto, and Wellington North may still opt for additional eligibility changes or eliminate the vacant unit rebate programme entirely.

Wellington County, with the support of our member municipalities, has eliminated the excess and vacant lands subclass discounts as of January 1, 2019

FARMLAND AWAITING DEVELOPMENT

Provisions for the taxing of farmland awaiting development are as follows:

- on registration of the plan of subdivision, property assessment changes from being based on farm use to zoned use, and a tax rate of between 25% and 75% of the residential rate will apply (the rate can be adjusted up or down by up to ten percentage points per year)
- when a building permit is issued, the tax rate may change from 25% to 100% of the rate that would apply to the property's zoned use.

MULTI-RESIDENTIAL RENTAL PROPERTIES

In 2024, Ontario Regulation 140/24, provided municipalities with the flexibility to offer a reduced municipal property tax rate on new multi-residential rental properties.

- Municipalities could offer this type of tax reduction through the adoption of an optional new multi-residential subclass within the new multi-residential property class.
- Single-tier or upper-tier municipalities that are interested in offering a reduced municipal property tax rate can do so by passing a municipal by-law adopting the subclass and setting a reduction percentage of up to 35% as determined by the municipality.
- Adopting a tax reduction option through the creation of a new multi-residential subclass is not recommended for 2025.

VACANT HOME TAXES

Amended Ontario Regulation 143/24 extends authority broadly to all single-tier and upper-tier municipalities to impose tax on vacant homes, effective immediately.

- Vacant Home Taxes are municipal taxes applied to the assessed value of vacant homes. These taxes are intended to increase housing supply by creating an incentive for property owners to sell unoccupied homes or make them available to be rented.
- Adopting the optional tax on vacant residential units is not recommended for 2025.

POLICY CONSIDERATIONS

- ☑ Rural municipalities continue to subsidize provincial objectives with local property taxes through lower tax ratios for farmland, managed forests, aggregate producing properties and exemptions for conservation land properties.
- ☑ Higher tax ratios could be perceived as discriminatory by multi-residential, commercial, and industrial property owners who may feel that they are overtaxed relative to residential properties. However, higher ratios in these classes are required to help pay for rural municipalities subsidization of property classes identified in the point above.
- ☑ The disparity between the commercial and industrial tax ratios is higher than in other jurisdictions.
 - Wellington County's commercial ratio is lower than our comparators, while the industrial ratio is higher.
- ☑ Non-residential and multi-residential properties have historically been taxed at higher rates in most municipalities across the province.
- ☑ Multi-residential properties are assessed on a different basis than residential properties and most often will attract a lesser amount of assessment per unit.
- ☑ Reducing a rate for new multi-residential rental properties introduces inequities in the assessment base and shifts more taxes onto other classes (primarily residential).
- ☑ A vacant home tax is anticipated to have a small impact within Wellington County, while it would add staff time and cost to administer that is anticipated to exceed the benefit.

MANDATORY CAPPING

STAFF RECOMMENDATION:

THAT the application of Part IX, section 329.1 of the *Municipal Act* no longer applies to properties in the multi-residential property class, the commercial property class, and the industrial property class in Wellington County effective January 1, 2020; and

THAT the mandatory property tax capping programme has officially ended for all properties in Wellington County apart from outstanding legacy appeals

Legislative reference: *Municipal Act 2001 Part IX*

CAPPING AND CLAWBACKS

- Since the introduction of CVA taxation in 1998, provincial legislation mandates a limit to annual tax increases resulting from reassessment for the commercial, industrial, and multi-residential classes.
- The purpose of this limit is to ensure that the impact of CVA reform is manageable for taxpayers in these three property classes. The limit is calculated based on the previous year's annual taxes but does not apply to municipal levy increases.
- Upper-tier municipalities may adopt the use of the optional property tax mitigation tools available in conjunction with a capping program. The legislation permits municipalities to recover all or part of the cost of the "cap" by limiting the property tax decreases within the subject property class.
- Municipalities are given the flexibility to fund the "cap" with non-tax revenues and general tax rate increases across all property classes.
- With the support of Council and our member municipalities, by selecting all available capping options throughout the years, Wellington County completely ended the mandatory tax capping regime effective the 2020 taxation year.

TAX RELIEF FOR LOW-INCOME SENIORS AND LOW-INCOME PERSONS WITH DISABILITIES

STAFF RECOMMENDATION:

THAT the tax relief programme for low-income seniors and low-income persons with disabilities be continued for 2025; and

THAT qualified applicants whose increase is greater than \$400, be entitled to the full amount of their tax increase, up to a maximum of \$500 for the taxation year; and

THAT a minimum rebate of \$400 be granted to qualified applicants having a tax increase lower than the \$400 threshold for the 2025 taxation year; and

THAT qualified applicants experiencing a minor decrease in taxes from the previous year will receive the minimum rebate of \$400 less the amount of the tax decrease; and

THAT applications may be made after the final tax bill for the year has been issued, until November 1st, 2025

Legislative reference: *Municipal Act 2001 Section 319*

TAX RELIEF FOR LOW-INCOME SENIORS AND LOW-INCOME PERSONS WITH DISABILITIES

Upper-tier municipalities are mandated to provide a tax relief programme from all or a part of property tax increases to low-income senior and low-income persons with disabilities. The intent of the programme is to provide a mechanism to assist those least able to pay a significant increase in taxes due to reassessment.

- Taxes for 2025 will be in comparison to the 2024 annualized taxes.
- Qualified applicants whose increase is greater than \$400 will be entitled to the full amount of their tax increase, up to a maximum of \$500.
- A minimum rebate of \$400 will be given to qualified applicants having a tax increase lower than the \$400 threshold.
- Qualified applicants experiencing a minor decrease in taxes from the previous year will receive the minimum rebate of \$400 less the amount of the tax decrease.
- Applications may be submitted no later than November 1, 2025.

PROMOTION EFFORTS

- Local municipalities and the County mention the rebate programme and filing deadline on their tax bill inserts.
- The County publishes notifications of the programme on the County page of the Wellington Advertiser at least twice annually.
- Programme details are available on municipal and County websites and social media.

LOW-INCOME SENIORS

- Must have attained the age of 65 years and be in receipt of benefits under the Guaranteed Income Supplement (GIS) programme.
- The eligibility criteria mirror similar economic criteria set by the Province under the Seniors Tax Credit Programme established in 2009.

LOW-INCOME PERSONS WITH DISABILITIES

- Must be in receipt of benefits under the Ontario Disability Support Programme (ODSP).

OTHER PROVISIONS

- Tax relief begins in the month in which the low-income senior attains the age of 65 or in which the low-income person becomes disabled.
- To qualify for tax assistance, applicants must have been owners of real property within the County for a period of one (or more) year(s) preceding the application.
- Tax assistance is only allowed on one principal residence of the qualified individual or the qualifying spouse. Appropriate proof of residency establishing continuous (i.e., not part-time) residency must be provided. Verification of documentation provided in conjunction with an application may be conducted independently at the discretion of the County Treasurer
- Tax relief applies to current taxes only (not tax arrears).
- Tax relief amounts are only cancelled after payment in full is received for any current and/or past year amounts payable.
- Application must be made annually to the County Treasurer to establish eligibility or continued eligibility, on a form similarly prescribed by by-law.
- Applicant responsible to refund any overpayment of tax rebate granted if the Assessment Review Board or Municipal Property Assessment Corporation reduces property assessment.
- For properties that are jointly held or co-owned by persons other than spouses, both or all co-owners must qualify under applicable eligibility criteria to receive tax relief.

GUARANTEED INCOME SUPPLEMENT

The Guaranteed Income Supplement (GIS) is a federal programme administered by Service Canada on behalf of Employment and Social Development Canada in conjunction with the Old Age Security (OAS) programme. The Guaranteed Income Supplement is an income-tested, monthly non-taxable benefit for Old Age Security pensioners with limited income apart from the Old Age Security pension.

To qualify for the GIS, an individual must:

1. be receiving the Old Age Security pension;
2. be a resident in Canada; and
3. have an income at or below the qualifying level, as established by regulation (for married couples, the combined income of both spouses must be below the qualifying level).

Provisions of the GIS are established under the *Old Age Security Act (Canada)*, and regulations made quarterly under this Act. Application, eligibility determination and payment of benefits under this programme are administered by Service Canada for Employment and Social Development Canada, thereby eliminating the need for individual municipalities to establish criteria and eligibility for applicants. Applicants need only demonstrate proof of GIS benefits to qualify for municipal property tax relief.

ONTARIO DISABILITY SUPPORT PROGRAMME

The Ontario Disability Support Programme (ODSP) is a provincial programme administered by the Ontario Ministry of Children, Community & Social Services (MCCSS). It was created to remove people with disabilities from the Welfare system to meet their needs more effectively.

Eligibility under the ODSP is determined by staff of the MCCSS, according to criteria which considers, among other things, the nature of the disability, the extent to which daily activities are affected by the disability, income level from all sources (including family income, receipt of benefits under other income support programmes such as GAINS, Canada Pension Plan, Workers Compensation, etc.).

Application, eligibility determination and payment of benefits under the ODSP are administered by the MCCSS, using information supplied by applicants. This eliminates the need for individual municipalities to establish criteria and eligibility for applicants. Applicants need only demonstrate proof of ODSP eligibility to qualify for municipal tax relief.

SUMMARY OF TAX RELIEF 2024

Municipality	Approved	Seniors	Disabled	Local	County	School	Total	Avg. Refund
Puslinch	18	17	1	\$ 1,354	\$ 4,784	\$ 1,062	\$ 7,200	\$ 400
Guelph-Eramosa	24	23	1	\$ 2,521	\$ 5,793	\$ 1,286	\$ 9,600	\$ 400
Erin	23	23	0	\$ 2,529	\$ 5,459	\$ 1,212	\$ 9,200	\$ 400
Centre Wellington	76	73	3	\$ 9,349	\$17,228	\$ 3,824	\$30,400	\$ 400
Mapleton	10	10	0	\$ 1,507	\$ 2,040	\$ 453	\$ 4,000	\$ 400
Minto	43	42	1	\$ 6,889	\$ 8,438	\$ 1,873	\$17,200	\$ 400
Wellington North	46	43	3	\$ 7,273	\$ 9,106	\$ 2,021	\$18,400	\$ 400
OVERALL	240	231	9	\$31,422	\$52,848	\$11,730	\$96,000	\$ 400

Increase in number of applications	12.1%
Increase in average rebate	0.3%

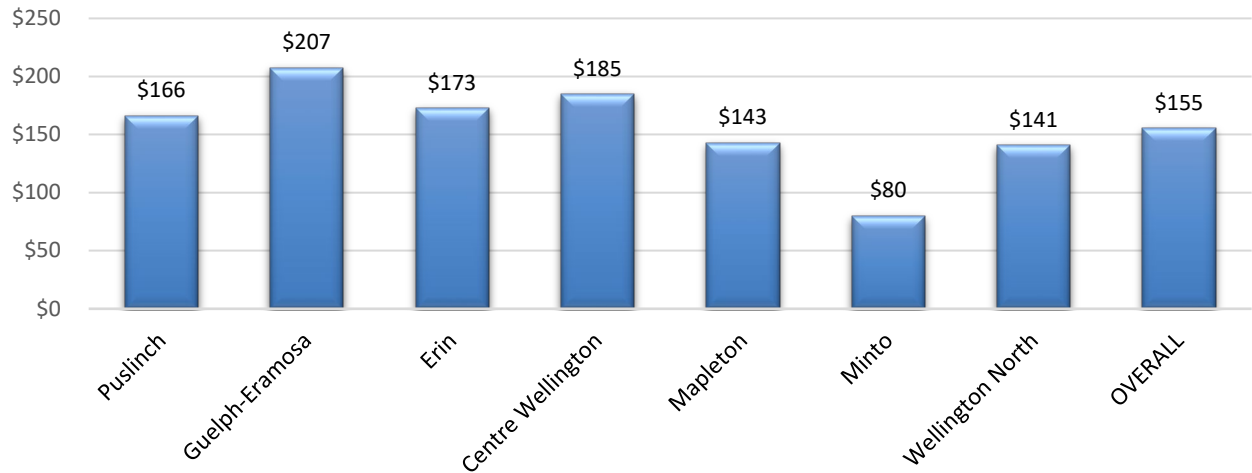
- For the 2024 tax year, there were 240 approved applications, up 12.1% from 2023.
- 231 applications were for low-income seniors, while the remaining 9 were for low-income persons with disabilities.
- The total amount rebated back to property owners through this programme in 2024 was \$96,000, with a County share of \$52,848.

Chart 1 shows the average year over year tax increase by municipality.

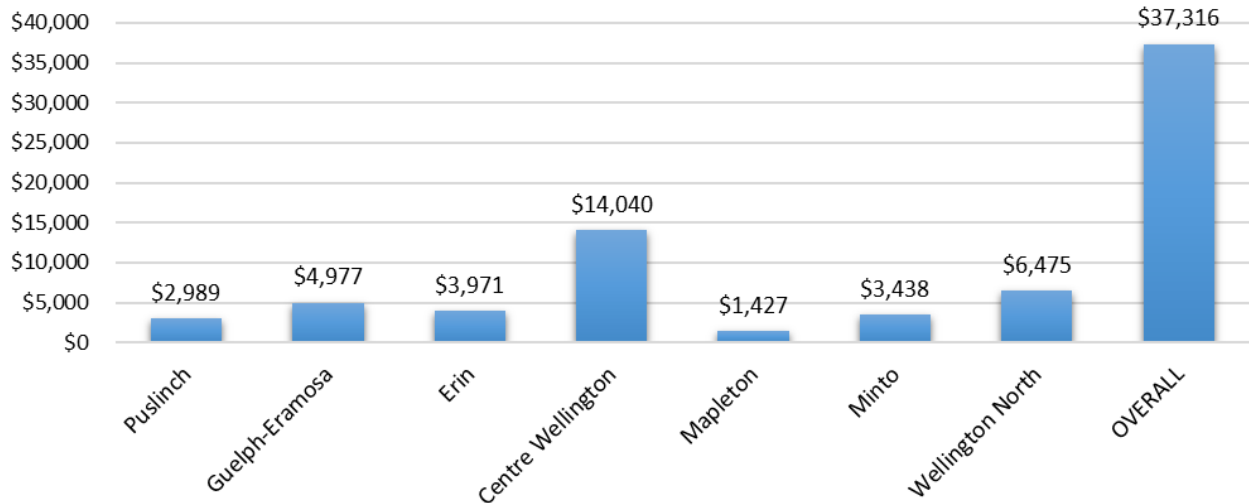
Chart 2 shows total year over year tax increase by municipality relative to the number of applications received in that municipality.

Chart 3 shows the County’s total share of rebate paid in 2024.

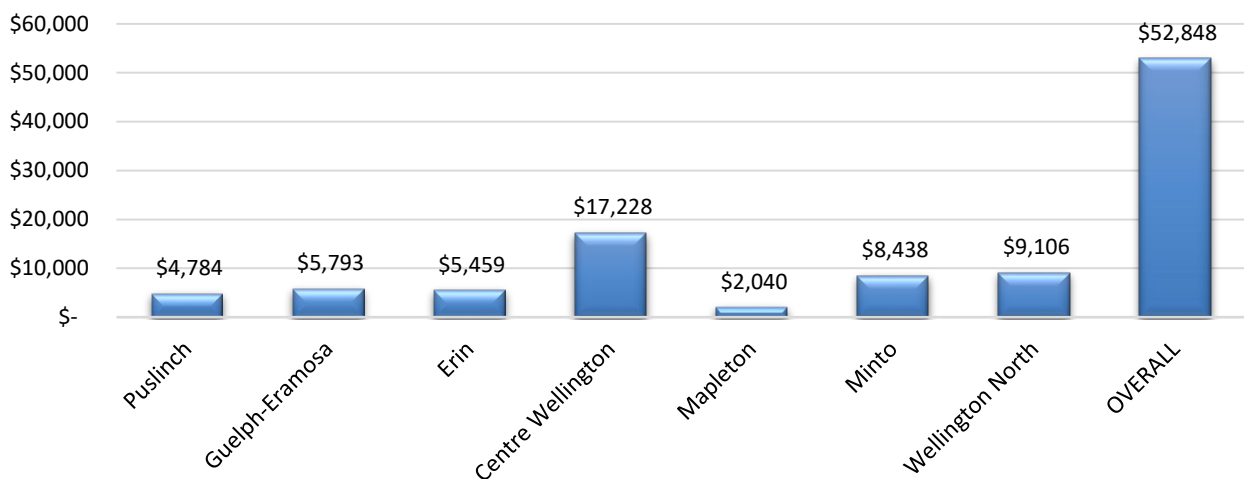
2024 Average Tax Increase by Municipality



2024 Total Tax Increase for Tax Relief Recipients by Municipality



2024 County Share Rebate by Municipality



TAX REBATES FOR CHARITIES AND OTHER SIMILAR ORGANIZATIONS

STAFF RECOMMENDATION:

THAT the tax relief programme for charities and other similar organizations be continued for the 2025 taxation year

Legislative reference: *Municipal Act 2001 Section 361*

TAX REBATES FOR CHARITIES AND OTHER SIMILAR ORGANIZATIONS

- The original intent of the programme was to address certain tax impacts relating to the elimination of the Business Occupancy Tax (BOT) – registered charities that previously did not pay the BOT on leased commercial/industrial properties were put in a position of paying a higher (blended) tax rate on such properties.
- All upper and single tier municipalities are required to have a rebate programme in place.
- An eligible charity is a registered charity in accordance with the *Income Tax Act* and that has a registration number issued by the Canada Revenue Agency
- A property is eligible if it is one of the commercial or industrial property classes.

PROGRAMME REQUIREMENTS

- The amount of the rebate must be at least 40% of taxes paid.
- One half of the rebate must be paid within 60 days of receipt of the application and the balance paid within 120 days of receipt of the application.
- Applications for a rebate must be made annually between January 1 of the taxation year and the last day of February of the following taxation year.

PROGRAMME OPTIONS

- Other similar organizations may also be provided with rebates.
- The rebate percentage can vary for different charities or other similar organizations and can be up to 100% of taxes paid.
- Cost of the rebate is shared between the upper tier, local municipality, and school boards.
- The organization receiving the rebate shall also be provided with a written statement showing the proportion of costs shared by the school boards.
- If the property is under appeal by the owner, or a Request for Reconsideration, the charity will be ineligible for a rebate until such time as the matter is settled.
- Where no rebate was issued due to assessment appeal, municipalities must pay interest at the lowest prime rate reported to the Bank of Canada. Reference: s257.11 (4) *Education Act* and s. 361 (9) *Municipal Act*
- Tax account must be in good standing to the satisfaction of the local Treasurer.

CURRENT PROVISIONS

- Rebate set at 40% of taxes paid.
- At the discretion of the County Treasurer, expanded eligibility policy may include non-profit organizations, agricultural organizations, as well as boards of trade, chambers of commerce and registered amateur athletic organizations (as defined in the Income Tax Act)

PROMOTIONAL EFFORTS

- To increase public awareness of the Charitable Rebate Programme, the County places a notice in the Wellington Advertiser at least twice a year.
- Details of the programme are also posted on municipal and County websites and social media outlets.
- Local and County tax bill inserts inform property owners of the Charitable Rebate Programme.
- For the 2024 tax year, 23 applications have been received to date, and approved. The County received 25 charitable rebate applications in 2023.

SUMMARY OF CHARITABLE REBATES 2024

	COUNTY	LOCAL	SCHOOL	TOTAL	
Ctr Wellington	\$ 4,761	\$ 2,577	\$ 4,076	\$ 11,414	BFM (Fergus) Ent. Soc.
Ctr Wellington	\$ 1,145	\$ 620	\$ 980	\$ 2,744	Centre Wellington Food Bank
Ctr Wellington	\$ 1,538	\$ 832	\$ 1,317	\$ 3,687	Centre Wellington Food Bank
Ctr Wellington	\$ 1,564	\$ 847	\$ 1,339	\$ 3,751	Centre Wellington Food Bank
Ctr Wellington	\$ 148	\$ 80	\$ 127	\$ 355	Christian Counselling Centre
Ctr Wellington	\$ 3,713	\$ 2,010	\$ 3,179	\$ 8,902	CMHA of Waterloo Wellington
Ctr Wellington	\$ 2,629	\$ 1,423	\$ 2,251	\$ 6,302	CMHA of Waterloo Wellington
Ctr Wellington	\$ 254	\$ 137	\$ 217	\$ 608	Elora Centre for the Arts
Ctr Wellington	\$ 1,361	\$ 737	\$ 1,165	\$ 3,263	Goodwill Industries, Ontario Great Lakes
Ctr Wellington	\$ 415	\$ 224	\$ 355	\$ 994	St. John Ambulance
Erin	\$ 1,340	\$ 621	\$ 1,148	\$ 3,109	East Wellington Community Services
Erin	\$ 7,051	\$ 3,267	\$ 6,037	\$ 16,355	East Wellington Family Health Team
Guelph/Eramosa	\$ 5,192	\$ 2,308	\$ 4,446	\$ 11,947	East Wellington Family Health Team
Well North	\$ 2,952	\$ 2,381	\$ 2,527	\$ 7,860	Cancer Patient Services Corp
Well North	\$ 1,354	\$ 1,092	\$ 1,160	\$ 3,606	CMHA Waterloo-Wellington
Well North	\$ 192	\$ 155	\$ 165	\$ 512	New Growth Family Centre Inc
Well North	\$ 1,057	\$ 852	\$ 905	\$ 2,813	New Growth Family Centre Inc
Registered Charities	\$ 36,665	\$ 20,164	\$ 31,393	\$ 88,222	
Ctr Wellington	\$ 1,439	\$ 779	\$ 1,232	\$ 3,450	The Ontario Potato Board
Ctr Wellington	\$ 851	\$ 461	\$ 729	\$ 2,040	Wellington-Waterloo Community Futures
Ctr Wellington	\$ 851	\$ 461	\$ 729	\$ 2,040	Wellington-Waterloo Community Futures
Guelph/Eramosa	\$ 1,320	\$ 569	\$ 1,130	\$ 3,019	Ventures Classic Car Club (2019)
Registered Non-Profit Organizations	\$ 4,461	\$ 2,269	\$ 3,819	\$ 10,549	
Ctr Wellington	\$ 2,356	\$ 1,275	\$ 2,017	\$ 5,648	Ctr Well Chamber of Commerce
Well North	\$ 950	\$ 766	\$ 813	\$ 2,529	Mt Forest District Chamber of Commerce
Chamber of Commerce	\$ 3,305	\$ 2,041	\$ 2,830	\$ 8,177	
TOTAL	\$ 44,431	\$ 24,475	\$ 38,042	\$ 106,948	

Average (Mean) Rebat \$ 4,650

Median Rebate \$ 3,109

TABLE 1: 2025 COUNTY OF WELLINGTON TAX RATIOS, DISCOUNTS AND RATES

Property Class/Subclass	Provincial Range of Fairness	Provincial Threshold ratio	Revenue Neutral ratio	2025 County Tax ratio	2025 Discounts	2025 County Tax Rates
Taxable - Broad Property Classes						
residential/farm (RT)	1.0 to 1.0			1.000000		0.00716471
multi-residential (MT)	1.0 to 1.1	2.0000	1.9000	1.900000		0.01361296
new multi-residential (NT)	1.0 to 1.1	1.1000	1.1000	1.100000		0.00788118
commercial (CT)	0.6 to 1.1	1.9800	1.4910	1.491000		0.01068259
industrial (IT)	0.6 to 1.1	2.6300	2.4000	2.400000		0.01719531
pipeline (PT)	0.6 to 0.7		2.2500	2.250000		0.01612061
farmland (FT)	0.01 to 0.25			0.250000		0.00179118
managed forests (TT)	0.25 to 0.25			0.250000		0.00179118
landfill (HF) PILT	0.6 to 1.1		1.8480	1.940000		0.01389954
aggregate extraction (VT)	0.6 to 1.1	2.6300	1.9528	1.952895	0%	0.01399193
Taxable Sub-Classes by RTC/RTQ						
commercial farmland class I (C1)	0.25 to 0.75			0.750000	0%	0.00537354
commercial small scale on farm (C7)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial small scale on farm 2 (C0)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial taxable shared (CH)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
comm vacant land taxable shared (CJ)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial excess land (CU)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial vacant land (CX)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
office building (DT)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
parking lot (GT)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
industrial farmland class I (I1)	0.25 to 0.75			0.750000	0%	0.00537354
industrial small scale on farm (I7)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01719531
industrial small scale on farm 2 (I0)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01719531
industrial taxable shared (IH)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01719531
industrial vacant land shared (IJ)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01719531
industrial excess land shared (IK)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01719531
industrial excess land (IU)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01719531
industrial vacant land (IX)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01719531
large industrial (LT)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01719531
large ind excess land (LU)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01719531
res/farm farmland class I (R1)	0.25 to 0.75			0.750000	0%	0.00537354
residential taxable shared (RH)	1.0 to 1.0			1.000000	0%	0.00716471
shopping centre (ST)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
shopping centre excess land (SU)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
Payment-In-Lieu of Taxes - Upper Tier County Rates by RTC/RTQ						County PILT
commercial full (CF)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial general no school (CG)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial full taxable tenant of Province (CP)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial excess land taxable tenant (CQ)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial vacant land taxable tenant (CR)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial full excess land (CV)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial excess land general no school (CW)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
commercial full vacant land (CY)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01068259
farmland general no school (FG)	0.01 to 0.25			0.250000		0.00179118
farmland full taxable tenant (FP)	0.01 to 0.25			0.250000		0.00179118
residential full (RF)	1.0 to 1.0			1.000000		0.00716471
residential general no school (RG)	1.0 to 1.0			1.000000		0.00716471
residential full taxable tenant (RP)	1.0 to 1.0			1.000000		0.00716471

TABLE 2: TAX RATIO COMPARISON

**2024 Tax Ratio Comparison
Wellington County and Neighbouring Municipalities**

Municipality	Multi-Res	Commercial	Industrial	Farmland
Grey County (Normandy Township/Southgate)	1.2206	1.2969	1.8310	0.2180
Dufferin (East Luther/Grand Valley/Orangeville)	1.7000	1.2200	2.1984	0.2200
Town of Caledon (Peel Region)	1.7223	1.3475	1.5910	0.1708
Halton Region (Milton/Halton Hills)	2.0000	1.4565	2.0907	0.2000
City of Guelph	1.7863	1.8400	2.2048	0.2500
City of Hamilton	2.0658	1.9800	3.0066	0.1767
Waterloo Region (Cambridge/Woolwich/Wellesley)	1.9500	1.9500	1.9500	0.2500
Perth County (Perth East & North Perth Twps.)	1.0000	1.2469	1.9692	0.2500
Huron County *	1.1000	1.1000	1.1000	0.2500
Neighbouring Average	1.6161	1.4931	1.9935	0.2206
Neighbouring Average (excluding Huron County) *	1.6806	1.5422	2.1052	0.2169
County of Wellington 2024 Ratios	1.9000	1.4910	2.4000	0.2500
2025 Wellington Proposed Ratios	1.9000	1.4910	2.4000	0.2500

**2024 Tax Ratio Comparison
Wellington County and Southwest Regions/Countries**

County / Region	Multi-Res	Commercial	Industrial	Farmland
Bruce County	1.0000	1.2331	1.7477	0.2500
Brant County	1.7000	1.9000	2.5500	0.2400
Dufferin County	1.7000	1.2200	2.1984	0.2200
Grey County	1.2206	1.2969	1.8310	0.2180
Halton Region	2.0000	1.4565	2.0907	0.2000
Huron County *	1.1000	1.1000	1.1000	0.2500
Oxford County	2.0000	1.9018	2.6300	0.2177
Peel Region (Brampton)	1.7050	1.2971	1.4700	0.2500
Peel Region (Mississauga)	1.2656	1.5170	1.6150	0.2500
Perth County	1.0000	1.2469	1.9692	0.2500
Waterloo Region	1.9500	1.9500	1.9500	0.2500
Regional Average	1.5128	1.4654	1.9229	0.2360
Neighbouring Average (excluding Huron County) *	1.5541	1.5019	2.0052	0.2346
County of Wellington 2024 Ratios	1.9000	1.4910	2.4000	0.2500
2025 Wellington Proposed Ratios	1.9000	1.4910	2.4000	0.2500

TABLE 3: TAX RATIOS, THRESHOLDS, AND RANGES OF FAIRNESS

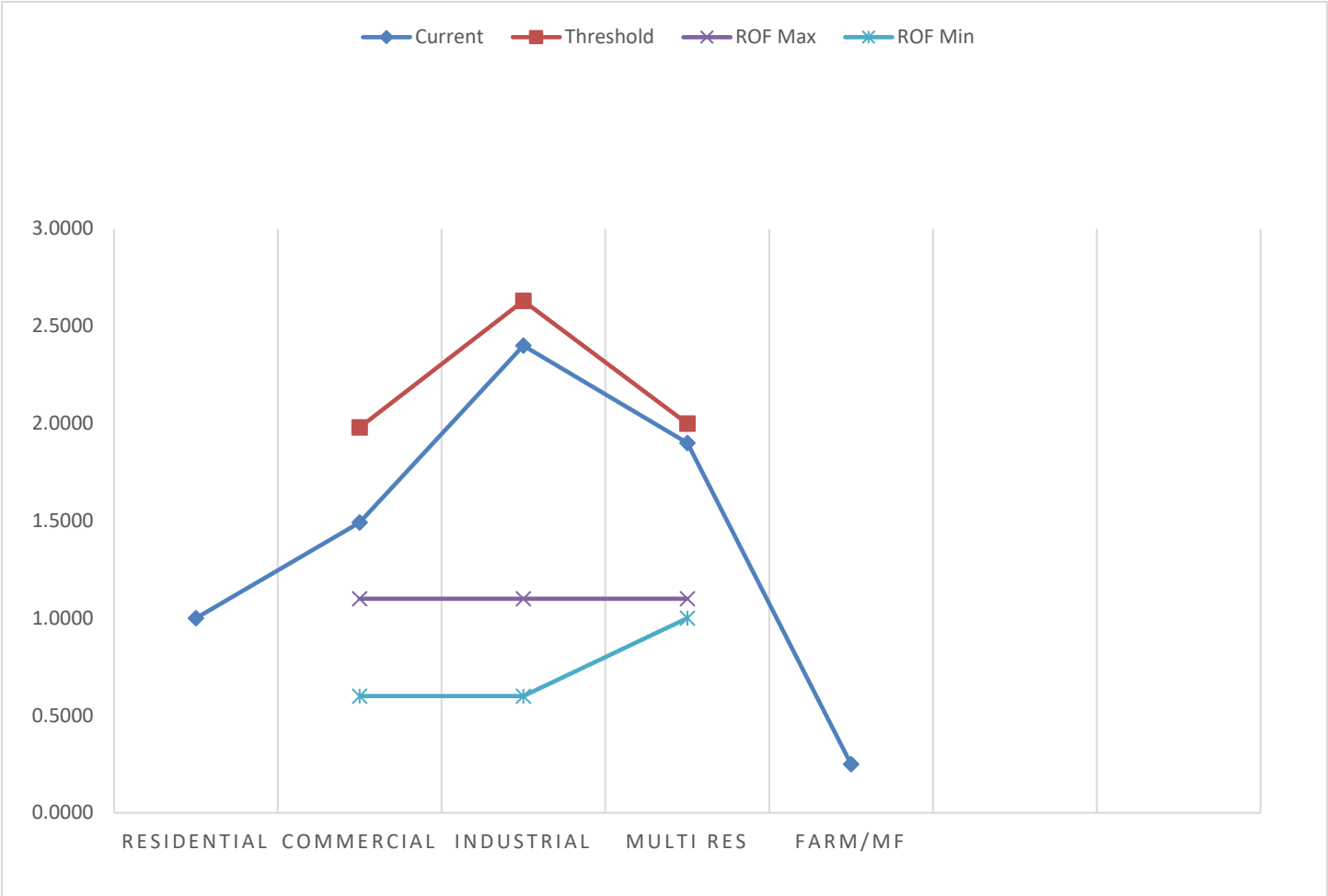


TABLE 4: 2025 ESTIMATED COUNTY TAX CHANGE

Property Class	County Tax Change			
	Revised 2024 County Taxes	Current Tax Ratios	2025 County Taxes	2025 County Tax Change
Residential	\$ 102,827,394	1.000000	\$ 107,022,023	\$ 4,194,629
Multi Residential	\$ 1,225,993	1.900000	\$ 1,276,006	\$ 50,013
Commercial	\$ 11,409,812	1.491000	\$ 11,875,254	\$ 465,441
Industrial	\$ 8,252,460	2.400000	\$ 8,589,107	\$ 336,647
Farmland	\$ 9,041,534	0.250000	\$ 9,410,364	\$ 368,830
Aggregate	\$ 622,654	1.952895	\$ 527,326	\$ (95,328)
Pipeline	\$ 730,584	2.250000	\$ 760,388	\$ 29,803
Managed Forest	\$ 114,510	0.250000	\$ 119,181	\$ 4,671
Total	\$ 134,224,940		\$ 139,579,647	\$ 5,354,707
Landfill (PILT)*	\$ 10,357	1.940000	\$ 11,316	\$ 959

*Landfill class is not included in the County tax levy as it is considered a Payment-in-Lieu-of-Taxes (PILT) and is budgeted separately

Revised 2024 Upper Tier Taxes will be higher due to in-year growth & roll changes