



**Report**  
**Staff Report**  
The Corporation of the City of Brampton  
**4/2/2025**

**Date:** 2025-02-26

**Subject:** **2025 Final Tax Levy and By-law**

**Contact:** Nash Damer, Treasurer, Finance

**Report number:** Corporate Support Services-2025-131

**RECOMMENDATIONS:**

1. That the report from Yvonne Kwiecien, Manager, Taxation and Assessment, Finance to the Committee of Council Meeting of April 2, 2025, re: **2025 Final Tax Levy and By-law**, be received; and
2. That a By-law be approved for the levy and collection of 2025 Final Property Taxes.

**OVERVIEW:**

- **An annual By-law is required for the Final Levy and Collection of Property Taxes. This report details the background for 2025 tax year.**

**BACKGROUND:**

To provide for the levy and collection of annual property taxes, a By-law is required each year. The rates set out in the attached Schedule A for the City and Region are based on 2025 approved Budget requirements set by respective Councils while the Education rates are set by the Province through an Ontario Regulation. Taxes are based on the current value assessments (CVA) as provided by the Municipal Property Assessment Corporation (MPAC). In 2016, MPAC undertook a re-assessment updating CVA to reflect the market as of a January 1, 2016 valuation date. The Province suspended the planned province-wide re-assessment pending further review of the legislation. The assessment values used for the 2025 tax year will be the same as 2024 unless there had been changes to the property causing MPAC to revise the value.

## CURRENT SITUATION:

The attached Schedule "A" itemizes the total amount to be levied in each tax class for City, Region and Education purposes based on the tax rates as listed.

The tax rates indicated in the schedule will generate the total 2025 levy of **\$1,532,768,834** from all the various property classes, allocated as follows:

<b>City</b>	\$618,996,153	40.4%
<b>Region</b>	\$616,077,014	40.2%
<b>Education</b>	\$297,695,667	19.4%

### a) 2025 Property Taxes

The overall levy for 2025 will be distributed as follows:

#### 1. Residential (includes pipeline, farm, managed forest)

City	\$480,850,031
Region	\$478,582,254
Education	\$141,746,152

#### 2. Commercial / Industrial / Multi-Residential (property classes)

<i>Property Class</i>	<i>City</i>	<i>Region</i>	<i>Education</i>
<b>Commercial</b>	\$95,227,168	\$94,778,196	\$122,996,295
<b>Industrial</b>	\$26,292,127	\$26,168,133	\$30,044,046
<b>Multi-Residential</b>	\$16,626,827	\$16,548,431	\$2,909,174
<b>TOTAL</b>	<b>\$138,146,122</b>	<b>\$137,494,760</b>	<b>\$155,949,515</b>

### b) William Osler Health System Peel Memorial Hospital Levy

Council approved the 2025 budget to include a tax levy of \$4,944,200 to help fund the local share portion of William Osler's expansion of Peel Memorial Hospital and Cancer Care Centre, in addition to supporting future healthcare pressures. These funds are to be held in Reserve #126 – Pledge to Peel Memorial and will be disbursed based on agreements between the City of Brampton and William Osler Health System. On an average home assessed at \$543,000, approximately \$22.77 on the city portion of the tax bill will be allocated to this reserve. Details of the dedicated tax levy for the hospital will be included with the 2025 tax bill.

**c) Downtown Brampton Business Improvement Area**

The Tax Levy By-law has been prepared to include a special charge for the Downtown Brampton Business Improvement Area, pursuant to Section 208(2) of the *Municipal Act, 2001*, to be levied against the business classes of property in the improvement area defined in By-law 276-88. The total 2025 levy requirement is \$381,521. The 2025 tax rate will be 0.263767%.

**d) New Construction and Education Tax Rates**

Ontario Regulation 315/08 created the “New Construction” classes to facilitate Business Education Tax (BET) rates. The BET rate in Brampton for the commercial and industrial property classes in the 2025 taxation year is set at 0.88% by the province.

The residential education rate of 0.153% remains unchanged from 2024 as the property assessment values for the 2025 taxation year will continue to be based on the same valuation date that was in effect for the 2024 taxation year.

**e) Tax Bill Production and Mailing**

2025 Final tax bills will again be produced in the standardized format as required by the Province of Ontario. For residential, farmland, managed forest and pipeline classes, tax bills will be mailed by mid-May with due dates of July 23<sup>rd</sup>, August 20<sup>st</sup>, and September 17<sup>th</sup> 2025. The tax bills for the commercial, industrial, and multi-residential properties will be mailed by mid-July with due dates of August 20<sup>th</sup>, September 17<sup>th</sup> and October 22<sup>nd</sup>, 2025. Preauthorized tax payment accounts (PTP) will have the additional option of payment dates on the 1<sup>st</sup> or the 15<sup>th</sup>, or the next business day in the event of a weekend or a statutory holiday, for a maximum of the six (6) months of July through December.

In accordance with Section 355 of the *Municipal Act*, the municipality may pass a by-law providing that where the total final tax levy to be imposed on a property would be less than the tax amount specified by the municipality, the amount of actual taxes payable shall be zero. Therefore it is recommended that where the total final levy taxes to be imposed on a property would be less than twenty-five (25) dollars, the amount of actual taxes shall be zero.

**CORPORATE IMPLICATIONS:**

**Financial Implications:**

The approval of this report and By-law is essential to support the budget requirements of the City, Region of Peel, and the Province for education. A brochure will accompany the bills with information concerning the 2025 City Budget and the various payment options. In addition, the City will place an advertisement in local media advising residents of the instalment due dates for the 2025 final billing.

**STRATEGIC FOCUS AREA:**

This report supports the strategic focus area of government and leadership, focusing on service excellence with equity, innovation, efficiency, effectiveness, accountability, and transparency.

**CONCLUSION:**

This tax levy By-law supports the 2025 budget requirements as previously approved by Council. The levy amounts for the Region of Peel and the Education portion are as directed by Regional By-law 12-2025, Ontario Regulation 420/24 and Section 257.12(5) of the *Education Act*. The accompanying tax rates described in Schedule “A” will be utilized for all tax bill calculations and tax adjustments pertaining to the 2025 tax year.

Authored by:

Reviewed by:

---

Yvonne Kwiecien,  
Manager,  
Taxation and Assessment

---

Nash Damer, Treasurer, Finance

Approved by:

Submitted by:

---

Alex Milojevic,  
Commissioner,  
Corporate Support Services

---

Marlon Kallideen,  
Chief Administrative Officer

**Attachments:**

- Attachment 1 – Schedule A – 2025 Tax Rates and Levy
- Attachment 2 – By-law – 2025 Final Tax Levy