

**THE CORPORATION OF THE VILLAGE OF WESTPORT
2025 Tax Rate Bylaw**

BY-LAW 2025-16

BEING a by-law to provide for such rates to obtain the sums required, to be raised by means of taxation for the year.

WHEREAS the Municipal Act S.O. 2001 c25, Section 290 and 312(2), as amended, provides that the Council of every municipality shall in each year prepare and adopt estimates of all sums required during the year for the municipality including the sums required to be raised for school purposes and for any board, commission and other body, and

WHEREAS the Council has prepared such estimates for various purposes, and

WHEREAS Sections 307(1) and 307(2) of the said Act require tax rates to be established in the same proportion to tax ratios, and

WHEREAS tax rates for County purposes have been set out in By-law 25-15 of the Corporation of the United Counties of Leeds and Grenville, and

WHEREAS the 2025 provincial requisition for school board purposes to be levied upon all tax classes in the United Counties of Leeds and Grenville has been determined and the education tax rates have been set out as detailed in Schedule "B" of this by-law,

WHEREAS tax rates for each property class will be calculated for general municipal purposes,

NOW THEREFORE the Council of the Corporation of the Village of Westport (hereinafter called the Corporation) enacts as follows:

- 1) THAT the 2025 Budget, including revenue and expenditure estimates for the year, attached hereto as Schedule "A", is hereby adopted.
- 2) THAT the 2025 assessment per property class as detailed in Schedule "B" attached hereto and forming a part of this by-law, be adopted for the purposes of calculating the municipal tax rate of the corporation.
- 3) THAT the 2025 County tax rates and Education Requisition tax rates as set out in Schedule "B" attached hereto and forming a part of this by-law be adopted for

the purposes of determining and levying the appropriate taxation revenues for County and school board purposes.

- 4) THAT the amount to be raised by tax rates for the general purposes of the Corporation in the amount as set out in Schedule "B", attached hereto and forming a part of this by-law, be adopted.
- 5) THAT the amount to be raised by tax rates for Upper Tier and Education Requisition purposes as set out in Schedule "B", attached hereto and forming a part of this by-law, be adopted.
- 6) THAT, also in accordance with the calculation set out in Schedule "B" attached hereto and forming a part of this by-law, the tax rates to be applied to the ratable assessment within the municipality for general purposes of the Corporation shall be as follows:

VILLAGE OF WESTPORT

Residential	0.01130656
Multi-residential	0.01130656
Commercial Full General	0.01522315
Commercial Excess Land	0.01065621
Commercial Vacant Land	0.01065621
Farm Full Taxable	0.00282664

- 7) THAT the taxes imposed pursuant to the by-law, less the amounts imposed by the interim levy shall become due and payable on or before July 31st of the current year.
- 8) THAT, notwithstanding the provisions of Section 3 and 7 of this By-law, any additional taxes payable as a result of supplementary additions or revisions to the Assessment roll pursuant to the Assessment Act (RSO 1990) Chapter A.31, shall be due and payable 14 days after demand.
- 9) THAT the Treasurer (Tax Collector), not later than 21 days prior to the due date that taxes are payable (to the date that the first installment is due), shall mail or cause to be mailed, the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
- 10) THAT the taxes shall be payable to the Treasurer of the Corporation and shall be paid to the Corporation of the Municipal Offices or at the Bank of Montreal, Westport, on or before the due date as shown on the tax notice.

- 11) THAT the Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any part shall not affect the collection of any penalty charge imposed and collectable in respect of non-payment of taxes or any part installment hereof.
- 12) THAT late penalty and interest will be added to outstanding property taxes at the rate of 1.25 % per month, calculated on the last day of the month, until paid in full
- 13) THAT this by-law shall come into force and take effect on the day it receives third reading and finally passed.

ENACTED AND PASSED this 27th day of May, 2025.

Mayor, Robin Jones

CAO/Clerk, Kimberly Westgate

**THE CORPORATION OF THE VILLAGE OF WESTPORT
BY-LAW NO. 2025-16**

SCHEDULE “A” – Estimates

DEPARTMENT	EXPENSES	REVENUES	Net Levy
GENERAL GOVERNMENT	\$936,276	-\$496,116	\$440,160
PROTECTIVE SERVICES	\$279,476	-\$2,000	\$277,476
TRANSPORTATION SERVICES	\$303,177	-\$35,000	\$268,177
ENVIRONMENTAL SERVICES	\$154,000	-\$35,500	\$118,500
RECREATION AND CULTURE SERVICES	\$636,697	-\$377,300	\$259,397
PLANNING AND DEVELOPMENT	\$43,500	-\$16,800	\$26,700
SOCIAL SERVICES	\$1,000		\$1,000
HEALTH_SERVICES	\$3,000		\$3,000
TOTAL	\$2,357,127	-\$962,716	\$1,394,411
NET LEVY	\$2,357,127	-\$962,716	\$1,394,411

DEPARTMENT	EXPENSES	REVENUES	Net Levy
WATER OPERATING	\$682,390	-\$467,703	\$214,687
WW OPERATING	\$588,854	-\$803,541	-\$214,687
Net Levy	\$1,271,244	-\$1,271,243	\$0

THE CORPORATION OF THE VILLAGE OF WESTPORT

BY-LAW NO. 2025-16

SCHEDULE “B” – Tax Rates

Class	2025 Current Value Assessment (Returned Roll)	Tax Ratio	Weighted Current Value Assessment	2025 Village of Westport Tax Rate	2025 Village of Westport Tax Levy	2025 United Counties of Leeds and Grenville Tax	2025 United Counties of Leeds and Grenville Tax Levy	2025 Education Tax Rate	2025 Education Tax Levy	Total 2025 Taxes
Taxable										
Residential	98,003,552	1.000000	98,003,552	0.01130656	1,108,083	0.00451033	442,028	0.00153000	149,946	1,700,057
Res FAD I	0	0.400000	0		0		0	0.00061200	0	0
New Multi-residential	0	1.000000	0		0		0	0.00153000	0	0
Multi-residential	1,627,000	1.000000	1,627,000	0.01130656	18,396	0.00451033	7,338	0.00153000	2,489	28,223
Com. Occupied	15,997,648	1.346400	21,539,233	0.01522315	243,535	0.00607270	97,149	0.00880000	140,779	481,463
Com. Exc. Land	129,500	0.942480	122,051	0.01065621	1,380	0.00425089	550	0.00880000	1,140	3,070
Com. Vac. Land	582,000	0.942480	548,523	0.01065621	6,202	0.00425089	2,474	0.00880000	5,122	13,798
Com. On-Farm Bus. 1	0	0.336600	0		0		0	0.00220000	0	0
Com. FAD I	0	0.400000	0		0		0	0.00061200	0	0
Ind. Occupied	0	1.811400	0		0		0	0.00880000	0	0
Ind. Exc. Land	0	1.177410	0		0		0	0.00880000	0	0
Ind. Vac. Land	0	1.177410	0		0		0	0.00880000	0	0
Ind. On-Farm Bus. 1	0	0.452850	0		0		0	0.00220000	0	0
Large Ind. Occ.	0	2.803500	0		0		0	0.00880000	0	0
Large Ind. Exc.	0	1.822275	0		0		0	0.00880000	0	0
Aggregate Extraction	0	1.473948	0		0		0	0.00511000	0	0
Landfills	0	1.346400	0		0		0	0.00880000	0	0
Pipelines	0	1.655100	0		0		0	0.00880000	0	0
Farm	386,900	0.250000	96,725	0.00282664	1,094	0.00112758	436	0.00038250	148	1,678
Managed Forests	0	0.250000	0		0		0	0.00038250	0	0
Com Total Taxable	16,709,148	4	22,209,808		251,116		100,173		147,041	498,330
Ind Total Taxable					0		0		0	0
Total Taxable	116,726,600	22	121,937,085		1,378,689		549,976		299,623	2,228,289
Payment in Lieu										
Residential	0	1.000000	0		0		0	0.00153000	0	0
Res FAD I	0	0.400000	0		0		0	0.00061200	0	0
New Multi-residential	0	1.000000	0		0		0	0.00153000	0	0
Multi-residential	0	1.000000	0		0		0	0.00153000	0	0
Com. Occupied	1,032,800	1.346400	1,390,562	0.01522315	15,722		0	0.00880000	5,309	27,303
Com. Exc. Land	0	0.942480	0		0		0	0.00880000	0	0
Com. Vac. Land	0	0.942480	0		0		0	0.00880000	0	0
Com. FAD I	0	0.400000	0		0		0	0.00061200	0	0
Ind. Occupied	0	1.811400	0		0		0	0.00880000	0	0
Ind. Exc. Land	0	1.177410	0		0		0	0.00880000	0	0
Ind. Vac. Land	0	1.177410	0		0		0	0.00880000	0	0
Large Ind. Occ.	0	2.803500	0		0		0	0.00880000	0	0
Large Ind. Exc.	0	1.822275	0		0		0	0.00880000	0	0
Aggregate Extraction	0	1.473948	0		0		0	0.00511000	0	0
Landfills	0	1.346400	0		0		0	0.00880000	0	0
Pipelines	0	1.655100	0		0		0	0.00880000	0	0
Farm	0	0.250000	0		0		0	0.00038250	0	0
Managed Forests	0	0.250000	0		0		0	0.00038250	0	0
Com Total PIL	1,032,800		1,390,562		15,722		0		5,309	27,303
Ind Total PIL	0		0		0		0		0	0
Total PIL	1,032,800		1,390,562		15,722		0		5,309	27,303
Com Grand Total	17,741,948		23,600,370		266,839		100,173		152,349	525,634
Ind Grand Total	0		0		0		0		0	0
Grand Total	117,759,400		123,327,647		1,394,411		549,976		304,932	2,255,592
Exempt	4,771,900		4,771,900							
Grand Total	122,531,300		128,099,547		1,394,411		549,976		304,932	2,255,592