

## Memorandum

**CL-C 18-2025**

**Subject:** Revised Interim and Final Levy Payments and Dates (Appendix 5, Report CSD 6-2025)

**Date:** February 20, 2025

**To:** Council

**From:** Beth Brens, Associate Director, Budgets, Planning and Strategy

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The local area municipalities collect regional taxes on our behalf and remit in quarterly instalments to the region. The Region, in alignment with the Municipal Act, 2001, and our approved tax rates, sets the tax levy amounts to be collected each quarter for the General Levy, the Waste Management Special Levy and the Transit Special Levy by each of the 12 local area municipalities. These amounts and due dates were approved by Corporate Services Committee (CSC) on February 5, 2025, through Appendix 5 of CSD 6-2025.

Appendix 5 to CSD 6-2025, approved by CSC on February 5, 2025, incorrectly allocated the 2025 tax levy amounts for the General Levy, the Waste Management Special Levy, and the Transit Special Levy between each of the four quarterly payments set for 2025.

Based on the Municipal Act, 2001, and the Region's Tax By-law, we are to collect 50% of the total approved 2024 tax levies through the 1<sup>st</sup> and 2<sup>nd</sup> quarterly payments. A revised version of appendix 5, which reflects the appropriate allocations, has been attached to this memorandum for reference. The By-Law to Set and Levy the Rate of Taxation for Regional General and Special Purposes for the year 2025 being brought forward for Council approval at the February 20, 2025, meeting reflects these changes (Agenda Item 18.1).

This change results in less tax revenue collected from the local area municipalities in the first two quarterly payments and more in the last two quarterly payments. There is no change to the overall amount to be collected from the local area municipalities in 2025 or the due dates as originally presented. The local area municipalities are aware of this change and have not expressed any concerns.

Respectfully submitted and signed by

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Beth Brens  
Associate Director, Budgets, Planning and Strategy

Appendix 1 – Revised Interim and Final Levy Payments and Dates