



# COUNTY OF WELLINGTON

---

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, April 25, 2023  
**Subject:** **2023 County-Wide Property Tax Policies**

---

### Background:

The *Municipal Act* sets out the parameters to be followed by municipalities when setting property tax policies. These parameters include adopting revenue neutral transition ratios; establishing tax ratios, class discounts and tax rates.

Annual tax policy decisions establish the level of taxation for the various classes of properties, and this report provides an overview of the options available to County Council for the 2023 taxation year, including recommendations for:

- establishing 2023 tax ratios, discounts and tax rates
  - note: revenue neutral transition ratios are the same as the 2022 tax ratios
- continuing the low income seniors or persons with disabilities tax relief programme with a minimum rebate amount of \$400 for 2023
- continuing the charitable tax rebate programme

In accordance with regulations, the County must establish a rating by-law anytime during the taxation year, but no later than December 31.

Two separate by-laws will be prepared for the next Council meeting in April covering tax ratios and discounts, as well as tax rates.

### Recommendation:

That the 2023 County-Wide Tax Policies as set out in Schedule 'A' be approved.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Ken DeHart'.

Ken DeHart, CPA, CGA  
County Treasurer