

Township of Lucan Biddulph

BY-LAW NO. 21-2025

Being a by-law to provide for the adoption of estimates and setting the Tax Rates and to further provide for penalty and interest in default thereof for 2025

WHEREAS Section 312 of The Municipal Act, 2001 provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the County of Middlesex has by by-law set the Tax Ratios for the year 2025;

AND WHEREAS the County of Middlesex has by by-law set the Tax Rates for County General and Library purposes;

AND WHEREAS the Province of Ontario has enacted Ontario Regulation 400/98, as amended by O. Reg 512/24, being a regulation establishing tax rates for education purposes for the year 2025;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

THEREFORE the Council of the Corporation of the Township of Lucan Biddulph enacts as follows:

1. **THAT** the 2025 Revenue and Expenditure estimates for the Township of Lucan Biddulph be adopted as follows:

Expenditures	\$7,860,210.00
Revenues	\$1,930,812.00

Amount to be raised upon rateable assessment for municipal purposes
\$5,929,398.

2. **THAT** levy for all purposes be as set out in Schedule “A” hereto attached.
3. **THAT** the 2025 tax rates including the County and Education rates hereby be adopted and applied against the whole of the assessment for real property in the following classes:

Property Class	2025 Municipal Rate	Total 2025 Tax Rate
Residential	.00709560	.01324841
Farmland	.00177390	.00331210
Managed Forest	.00177390	.00331210
Commercial PIL Full	.00812376	.02562361
Commercial PIL Gen	.00812376	.01341641
Commercial Tax Full	.00812376	.02221641
Commercial Tax Exc. Land	.00568663	.01819149
Commercial PIL Gen Vac.	.00568663	.00939149
Commercial Tax Vac Land	.00568663	.01819149
Office Building Tax Full	.00812376	.02221641
Shopping Centre Tax Full	.00812376	.02221641
Shopping Centre Tax Exc. Land	.00568663	.01819149
New Construction Comm. Full	.00812376	.02221641
New Construction Ofc. Bldg.	.00812376	.02221641
New Construct. Comm Exc Land	.00568663	.01819149

Industrial PIL Full/Shared	.01238254	.03294980
Industrial Tax Full	.01238254	.02924980
New Construction Ind. Full	.01238254	.02924980
Industrial Tax Vac. Land	.00804865	.02209237
Aggregate Extraction	.01007568	.02175003
New Multi-Residential	.00709560	.01324841
Multi-Res. Tax Full	.01255709	.02226807
Pipeline Full	.00748941	.02116878
Residential PIL Full	.00709560	.01324841

4. **THAT** the following special rates “per unit per 2025 assessment roll for 2025 taxation” shall be levied and collected upon respective properties:

- a) Garbage: Small container - \$103.00 per unit
Medium Container - \$158.00 per unit
Large Container - \$240.00 per unit

5. **THAT** the reduction in the tax rate for commercial excess land is established at 30%.
6. **THAT** the reduction in the tax rate for commercial vacant land is established at 30%.
7. **THAT** the reduction in the tax rate for industrial excess land is established at 35%.
8. **THAT** the reduction in the tax rate for industrial vacant land is established at 35%.
9. **THAT** every owner of property shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:

50% thereof on the 29th day of August 2025
 50% thereof on the 28th day of November 2025
- And non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
10. On all taxes of the levy, which are in default on the first day of the calendar month following the due dates, a penalty of 1 ¼ % shall be added and thereafter a penalty of 1 ¼ % per month will be added every month the default continues until December 31st, 2025.
11. On all taxes in default on January 1st, 2026, interest shall be added at the rate of 1 ¼ % per month for each month in which the default continues.
12. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
13. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
12. **THAT** By-law No. 40-2024 be hereby repealed.

Read a **FIRST, SECOND and THIRD time and FINALLY PASSED THIS 6th DAY OF May, 2025.**


MAYOR


CLERK

