



**BY-LAW NUMBER XX-2025  
OF  
THE CORPORATION OF THE CITY OF STRATFORD**

---

BEING a By-law to set tax ratios, tax rates and tax reductions for prescribed subclasses for the year 2025 and govern and regulate the finances of The Corporation of the City of Stratford.

---

**WHEREAS** Section 9 of the Municipal Act, 2001, S.O. 2001, c.25 as amended, (“the Municipal Act, 2001”) provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

**AND WHEREAS** Council of The Corporation of the City of Stratford has by By-Law Number 19-2025 of the City dated the 10th day of February, 2025 prepared and adopted estimates of all sums required during the year for the purposes of the Municipality totaling \$86,038,828 pursuant to Section 290 of the Municipal Act, 2001;

**AND WHEREAS** Section 10(2)3 of the Municipal Act, 2001, provides that a single-tier municipality may pass by-laws respecting financial management of the municipality and its local boards;

**AND WHEREAS** Section 307.(1) of the Municipal Act, 2001, provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions;

**AND WHEREAS** Section 308.(2) and (3) of the Municipal Act, 2001, provides that every municipality shall establish a set of tax ratios, and such tax ratios are the ratios that the tax rate for each property class must be to the tax rate for the residential property class where the residential property class tax ratio is 1;

**AND WHEREAS** Section 312.(2) of the Municipal Act, 2001, provides for the passing of a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

**AND WHEREAS** the taxes for School Purposes shall be levied, collected and administered by the Municipality in accordance with the Education Act, R.S.O. 1990, c.E.2, Ontario Regulation 400/98 made and most recently revised under that Act;

**NOW THEREFORE BE IT ENACTED** by the Council of The Corporation of the City of Stratford as follows:

1. For the taxation year 2025 the starting property class tax ratios are:

<b>Property Class</b>	<b>Tax Ratio</b>
a. Residential / Farm	1.000000
b. Multi-residential	2.000000
c. New Multi-residential	1.000000
d. Commercial	1.975937
e. Industrial	2.542033
f. Pipelines	1.509000
g. Farmlands	0.250000
h. Landfill	1.965003

2. For the purpose of this by-law:
  - a. The commercial property class includes all occupied commercial office property, shopping centre property and parking lot property.
  - b. The industrial property class includes all occupied industrial property.
3. That the final tax levy to be billed and imposed under this by-law shall be paid in two instalments due on the following dates:
  - a. 50% thereof on the 27th day of August, 2025; and
  - b. The remainder thereof on the 29th day of October, 2025.
4. That the final tax levy to be billed under this by-law shall be reduced by the amount billed by the interim tax levy.
5. That all taxes levied under this by-law shall be payable into the hands of the Treasurer in accordance with the provisions of this by-law.
6. That the final tax levy for those on a 12-month pre-authorized automatic withdrawal payment plan shall be paid in 6 equal instalments due and payable on or after the first day of each month July to December. The pre-authorized payment plans shall be penalty free for as long as the taxpayer is in good standing with the terms of the plan agreement.
7. That a penalty of one and one-quarter (1¼) per cent shall be added to any instalment on the first day of default and on the first day of each calendar month thereafter in which such default continues until the end of the year in which the taxes are levied, and such penalty shall be levied and collected in the same manner as if it had been originally imposed with and formed part of such instalment.
8. That the Treasurer may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable.
9. That the notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered on the tax bill under Section 343 of the Municipal Act.
10. That the Treasurer shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under this by-law

in respect of non-payment or late payment of any taxes or any instalment of taxes.

11. That nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
12. That the City Treasurer is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein.
13. That Schedule "A" attached hereto forms part of this by-law.
14. That Schedule "B" attached hereto forms part of this by-law.
15. That this by-law shall be deemed to have come into force and to take effect on January 1, 2025.

Read a FIRST, SECOND and THIRD time and

FINALLY PASSED this 24th day of March, 2025.

---

Mayor – Martin Ritsma

---

Clerk – Tatiana Dafoe

**This is Schedule "A" to By-law XXX-2025  
Adopted this 24<sup>th</sup> day of March, 2025**

1. That the assessment made and concluded in the last preceding year to wit is hereby adopted by the Council of The Corporation of the City of Stratford for the year 2025 and shall be levied, excepting Exempt assessment.

<b>Class</b>	<b>RTC/RTQ Codes</b>	<b>Current Value Assessment</b>
Residential	RT	3,627,042,894
Residential-Education Only	RD	428,000
Multi-Residential	MT	191,183,600
New Multi-Residential	NT	50,235,000
Commercial Occupied	CT	462,453,266
Commercial Excess Land	CU	4,394,338
Commercial Vacant Land	CX	4,437,200
Shopping Centre Occupied	ST	42,790,700
Office Building Occupied	DT	8,395,600
Parking Lot	GT	34,000
Industrial Occupied	IT	67,319,800
Industrial Excess Land	IU	3,533,833
Industrial Vacant Land	IX	5,296,900
Large Industrial Occupied	LT	75,149,084
Large Industrial Excess Land	LU	554,016
Pipelines	PT	9,945,000
Farmlands	FT	22,096,461

**Payments in Lieu**

<b>Class</b>	<b>Qualifying Codes</b>	<b>Current Value Assessment</b>
Residential	RH	103,000
Commercial Occupied-Full	CF	8,667,808
Commercial Occupied-General	CG	4,331,300
Commercial Occupied-Shared	CH	2,298,000
Commercial Vacant Land-Shared	CJ	80,500
Commercial Vacant Land-Full	CY	145,000
Industrial Occupied-Shared	IH	1,172,000
Landfill	HF	2,227,292

**Exempt**

<b>Class</b>	<b>Qualifying Code</b>	<b>Amount</b>
Exempt	E	268,110,136

**Total Returned Tax Roll: \$4,862,424,728**

**This is Schedule "B" to By-law XXX-2025  
Adopted this 24<sup>th</sup> day of March, 2025**

1. That the tax rates of The Corporation of the City of Stratford for the year 2025 for the purposes mentioned in this By-law, but not including local improvement rates or other special rates collected as taxes, shall be as follows:

<b>Class</b>	<b>RTC/ RTQ</b>	<b>Municipal</b>	<b>Education</b>
Residential, New Multi-Residential	RT, NT	0.01553956	0.00153000
Residential-Education Only	RD	0.00000000	0.00153000
Multi-Residential	MT	0.03107912	0.00153000
Commercial Occupied/Excess Land/Vacant Land, Shopping Centre Occupied, Office Building Occupied, Parking Lot	CT, CU, CX, ST, DT, GT	0.03070519	0.00880000
Industrial Occupied/Excess Land/Vacant Land, Large Industrial Occupied/Excess Land	IT, IU, IX, LT, LU	0.03950207	0.00880000
Pipelines	PT	0.02344920	0.00880000
Farmlands	FT	0.00388489	0.00038250

**Payments in Lieu**

<b>Class</b>	<b>Class Code</b>	<b>Municipal</b>	<b>Education</b>
Residential	RF, RH	0.01553956	0.00153000
Commercial Occupied-Full/Shared/Vacant Land-Shared/Full	CF, CH, CJ, CY	0.03070519	0.01250000
Commercial Occupied-General	CG	0.03070519	0.00000000
Industrial Occupied-Shared	IH	0.03950207	0.01250000
Landfill	HF	0.03053528	0.01250000