2025 property tax policy deadlines

Due Date	Responsibility		Act/ Regulation	Description	Action Required
Annual Optional	Council	Region	A. Act s. 2(3.1 & 3.4)	Deadline to pass by-law to establish optional classes and subclasses.	None required (unless optional classes are established).
Feb. 28	Council	Region	M. Act s. 310.1	Deadline to pass by-law (including apportionment plan) to delegate tax ratio setting to the lower-tier municipalities.	By-law.
Feb. 28	Council	Lower-tiers	M. Act s. 310(3)	Deadline to pass resolution accepting the region's delegation by-law including the apportionment plan.	Resolution
April 1	Minister	MMAH	M. Act s. 310(4)	Deadline to make a general regulation designating the upper-tier municipality to which delegation can apply.	General Regulation
Annual Mandatory*	Council	Region	M. Act s. 308(5)	Deadline to pass by-law establishing the tax ratios for a year if not delegated.	By-law.
Annual Mandatory	Council	Lower-tiers	M. Act s. 310(7)	Deadline to pass by-law establishing the tax ratios for a year if delegated.	By-law.
Annual Mandatory	Council	Region	M. Act s. 311(2)	Deadline to pass by-law setting the Upper-tier general levy.	By-law.
Annual Mandatory*	Council	Region	M. Act s. 311(4)	Deadline to pass by-law setting the Upper-tier special levy.	By-law.
Annual Mandatory	Council	Region	M. Act s. 329.1(2)	Deadline to pass by-law to adopt the optional tax capping tools to be applied to properties in the commerical, industrial and multi-residential property classes in the current taxation year.	By-law.
Annual Optional	Council	Region	M. Act s. 314	Deadline to pass by-law to establish graduated tax bands and graduated rates for industrial and/or the commercial property classes.	None required (unless graduated tax rates are to apply).
Annual Optional	Council	Region	M. Act s. 362	Deadline to pass by-law to provide tax reductions for owners of commercial, industrial and multi-residential properties.	None required (unless cost reductions are to apply).
Dec. 31	Council	Region	M. Act s. 318	Deadline to pass by-law to establish a phase-in program of tax changes resulting from reassessments.	None required (unless a phase-in program is established).

* Mandatory only if required