

## 2025 Omitted and Supplementary Tax Billing

|                 |                                       |
|-----------------|---------------------------------------|
| Presented To:   | City Council                          |
| Meeting Date:   | December 10, 2024                     |
| Type:           | Correspondence for Information Only   |
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| Recommended by: | General Manager of Corporate Services |

### Report Summary

This report provides information regarding the 2025 supplementary and omitted assessments and their instalment due dates.

### Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

This report refers to operational matters.

### Financial Implications

There are no financial implications associated with this report.

### Background

This report deals with the 2025 omitted and supplementary tax billing, including due dates for this billing.

Sections 33 and 34 of the Assessment Act authorizes a local municipality, in any year, to enter omitted and supplementary assessments on to the tax roll and to levy and collect property taxes resulting from this additional assessment.

Omitted and supplementary assessments are generated by property additions or changes that increase current value assessment.

For omitted and supplementary assessments added to the tax roll before June 10, 2025, the due dates are:

June 30, 2025  
July 31, 2025

For omitted and supplementary assessments added to the tax roll before July 10, 2025, the due dates are:

July 31, 2025  
August 29, 2025

For omitted and supplementary assessments added to the tax roll before August 10, 2025, the due dates are:

August 29, 2025  
September 30, 2025

For omitted and supplementary assessments added to the tax roll before September 10, 2025, the due dates are:

September 30, 2025  
October 31, 2025

For omitted and supplementary assessments added to the tax roll before October 10, 2025, the due dates are:

October 31, 2025  
November 28, 2025

For omitted and supplementary assessments added to the tax roll before November 10, 2025, the due dates are:

November 28, 2025  
December 31, 2025

For omitted and supplementary assessments added to the tax roll before December 10, 2025, the due date is:

December 31, 2025

It is recommended that the 2025 omitted and supplementary levy by-law be passed.

## **Resources Cited**

[Assessment Act](#)