

THE CORPORATION OF THE TOWN OF LINCOLN

BY-LAW NO. 2025-13

A BY-LAW TO ADOPT THE ESTIMATES OF ALL  
SUMS REQUIRED AND SET THE RATES OF  
TAXATION FOR THE YEAR 2025

WHEREAS:

1. The *Municipal Act, 2001*, S.O. 2001, c. 25, Section 290 (1) provides that a local municipality shall, for each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality.
2. The *Municipal Act, 2001*, S.O. 2001, c. 25, Section 312 provides that a local municipality shall pass a by-law levying a separate tax rate on the assessment in each property class for purposes of raising the general local municipality levy.
3. The *Assessment Act*, R.S.O. 1990, c. A.31, establishes the classes of real property and methods of assessment, as well as provides for alterations to the property assessment roll.
4. The *Municipal Act, 2001*, S.O. 2001, c. 25, Section 308 provides that an upper-tier municipality shall pass a by-law to establish a set of tax ratios for each property class where the residential property class tax ratio is 1 and the Regional Municipality of Niagara has passed By-law 2025-03 to establish such ratios.
5. The *Municipal Act, 2001*, S.O. 2001, c. 25, Section 311 provides that for the purposes of raising the general upper tier tax levy, the council of the upper tier municipality shall pass a by-law directing the lower municipality to levy a separate tax rate as specified in the by-law on assessment in each property class in the lower tier municipality ratable for upper tier purposes and the Regional Municipality of Niagara has passed By-law 2025-03 to establish such rates.
6. The *Education Act*, R.S.O. 1990, c. E.2, O. Reg. 400/98 prescribes the education tax rates for each property class.
7. The Regional Municipality of Niagara has established the two mandatory rebate programs for low-income seniors and disabled persons and for charitable organizations.

NOWTHEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWN OF LINCOLN ENACTS AS FOLLOWS:

1. That the estimates of revenue and expenditure resulting in a dollar levy of \$26,288,752 for local municipal purposes as detailed in Schedule "A" attached hereto and forming part of this by-law are hereby adopted.
2. That the tax rates outlined in Schedule "B" affixed hereto and forming part of this by-law are hereby approved for the Town of Lincoln for the year 2025, and shall be levied, raised and collected upon all assessment classes pursuant to applicable statutes and by-laws.
3. That all taxes levied and collected under the authority of this by-law and any additional taxes which may be levied and collected pursuant to any other Act and any amounts placed on the collector's roll of the municipality pursuant to the *Weed Control Act*, R.S.O. 1990, c. W.5, the *Public Utilities*

Act, R.S.O. 1990, c. P.52, the *Tile Drainage Act*, R.S.O. 1990, c. T.8, the *Shoreline Property Assistance Act*, R.S.O. 1990, c. S.10 or any other applicable statute shall be paid into the hands of the Treasurer, and applied as directed by the statute in that behalf or as the said Council has, by by-law, or by the said estimates for 2025 directed or shall from time to time hereafter direct and the sums collected under the authority of this by-law for regional and educational purposes shall be applied to those purposes in the manner directed by the statutes.

4.
  - a) That there shall be credited on real property amounts charged and levied pursuant to By-law No. 2024-86, passed by the Council of the Corporation of the Town of Lincoln on the 16th day of December 2024, which provided for an interim tax levy.
  - b) The balance of taxes shall be due and payable on two installments, the first being July 31, 2025, and the balance due and payable September 29, 2025.
  - c) If the net tax levy (the sum of the July and September installments) is equal to \$50.00 or less, the whole of the net tax payable shall be due and payable on the July installment.
5. That the Treasurer shall mail or cause to be mailed, a printed notice specifying the amount of taxes payable in accordance with Section 343 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, and O.Reg.162/02, as amended.
6. That the Treasurer and designates are hereby empowered to accept part payment from time to time on account of any taxes due.
7. THAT in accordance with section 345 of the Municipal Act, 2001, charges for the non-payment of tax or any installment shall be imposed in accordance with the following:
  - a) There shall be imposed a penalty for non-payment or late payment of all installment amounts that become due in accordance with this by-law and remain unpaid. The penalty shall be one and one-quarter per cent (1.25%) of the amount in default on the first day immediately following the installment due date;
  - b) Interest shall accrue at a rate of one and one-quarter per cent (1.25%) against all amounts that have become due and remain unpaid. Such interest shall be calculated and imposed on the first day of the calendar month following the default of each installment levied pursuant to this by-law and again on the first day of each calendar month thereafter for so long as the installment remains unpaid; and
  - c) For further clarity, interest imposed under this by-law shall not begin to accrue prior to the first day a tax amount has become due and remains unpaid.
  - d) That taxes paid at any financial institution must be initiated at least five days before the due dates.
8. This By-law shall come into force and take effect on the date of its final passing.

**PASSED AND ENACTED** on the 31st day of March 2025.

Original signed by:

MAYOR: SANDRA EASTON

Original signed by:

CLERK: JULIE KIRKELOS

**SCHEDULE A TO BY-LAW NO. 2025-13****Town Of Lincoln 2025 Operating Budget****Funding Source**

Tax Levy	26,288,752
Rate Charges (Water Wastewater)	15,225,570
User Fees & Service Charges	4,089,522
Donations/Sponsorships/Advertising	147,000
Grants	284,600
Fines, Penalties & Interest	718,975
Taxation - Other	770,098
Financial Revenue	165,250
Debt Servicing Funding	1,243,213
Interdepartmental Revenues	532,350
Reserve Transfers Funding	741,062
<b>Revenue Total</b>	<b>50,206,392</b>

**Expenditures**

Personnel	18,412,563
Services & Supplies	5,957,254
Region Controlled Cost	7,425,976
Administrative	1,577,420
Insurance	979,274
Equipment/Vehicles/Technology	2,285,927
Utilities	1,301,484
Financial Expenditures	450,700
Debt Servicing Charges	3,044,303
Interdepartmental Expenses	532,350
Operating Reserve Transfers	130,000
Capital Reserve Transfers	6,770,421
Contribution to Library	1,318,720
External Transfers	20,000
<b>Expense Total</b>	<b>50,206,392</b>
<b>Surplus/(Deficit)</b>	<b>-</b>

**SCHEDULE B TO BY-LAW NO. 2025-13**

**TOWN OF LINCOLN 2025 TAX RATES**

Assessment Class	Class Code	Town Rate	Regional Rates			Education Rate	Subtotal	B.I.A. Rate
			General	Waste Management	Transit			
Residential	RT	0.00580279	0.00728438	0.00049435	0.00041202	0.00153000	<b>0.01552354</b>	-
Multi-residential	MT	0.01143150	0.01435023	0.00097387	0.00081168	0.00153000	<b>0.02909728</b>	-
New Multi-residential	NT	0.00580279	0.00728438	0.00049435	0.00041202	0.00153000	<b>0.01552354</b>	-
Commercial - Occupied	CT/ST/GT	0.01006726	0.01263767	0.00085765	0.00071481	0.00880000	<b>0.03307739</b>	0.00214975
Commercial - Excess/Vacant Land	CU/SU/CX	0.01006726	0.01263767	0.00085764	0.00071481	0.00880000	<b>0.03307738</b>	0.00214975
Commercial - Small-Scale On-Farm Business	C7/C0	0.01006726	0.01263767	0.00085765	0.00071481	0.00220000	<b>0.02647739</b>	0.00214975
Industrial - Occupied	IT	0.01526134	0.01915792	0.00130014	0.00108361	0.00880000	<b>0.04560301</b>	0.00325889
Industrial - Excess/Vacant Land	IU/IX	0.01526134	0.01915792	0.00130014	0.00108361	0.00880000	<b>0.04560301</b>	0.00325889
Industrial - Small-Scale On-Farm Business	I7/I0	0.01526134	0.01915792	0.00130014	0.00108361	0.00220000	<b>0.03900301</b>	0.00325889
Pipelines	PT	0.00987693	0.01239874	0.00084143	0.00070130	0.00880000	<b>0.03261840</b>	-
Farmlands	FT	0.00145070	0.00182110	0.00012359	0.00010301	0.00038250	<b>0.00388090</b>	-
Managed Forest	TT	0.00145070	0.00182110	0.00012359	0.00010301	0.00038250	<b>0.00388090</b>	-
Aggregate Extraction	VT	0.01241825	0.01558892	0.00105793	0.00088174	0.00511000	<b>0.03505684</b>	-