




COMMUNICATION UPDATE

TO:	Mayor and Members City Council
DATE:	May 5, 2025
SUBJECT:	Updates on Interim Property Tax Bill Delivery Delays and Advance Mailing of 2025 Final Property Tax Bills (City Wide)
WARD(S) AFFECTED:	City Wide
SUBMITTED BY:	Clayton Pereira Director, Revenue Services Corporate Services Department
SIGNATURE:	

Purpose

To provide updates on recent 2025 Interim Property Tax Bill delivery delays caused by Canada Post disruptions; and to inform Council of the proactive early mailing of the 2025 Final Property Tax bills due to potential Canada Post disruptions in late May 2025.

Background

Interim Tax Bill Delivery Delays (February–March 2025)

Due to a five-week Canada Post strike that ended December 17, 2024, mail service remained inconsistent into early 2025. The 2025 Interim Property Tax bills were mailed on February 7, 2025, in accordance with the 21-day legislative requirement, but significant delivery delays were observed. Many taxpayers received their Property Tax bills close to or after the February 28, 2025, due date.

Although the Canada Post delivery delays were outside of City's control, staff recognized the inconvenience and frustration this caused for affected property owners. To support impacted taxpayers, the Treasurer exercised discretion under By-law 20-045 (which amends By-law No. 13-136 related to late payment charges) by approving a 30-day- waiver of penalty charges. This effectively extended the payment deadline, without penalty, to March 31, 2025.

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February 28 Tax Instalment-Payment Summary

Approximately 12% of the total February property tax instalment amount was not paid by the February 28 instalment due date. The 12% would have otherwise incurred penalty charges of approximately \$530,000 on March 1, being the first day of default had the 30-day penalty waiver not been exercised. Properties with prior arrears continued to be charged interest on March 1, without exception.

Penalty charges were reinstated on April 1, for properties that did not pay the February 28 instalment.

Advance Mailing of Final Tax Bills (May 2025)

Final property tax bills are typically mailed out in early June. In anticipation of a potential Canada Post labour disruption beginning May 22, 2025, the City is proactively mailing the 2025 Final Property Tax bills between May 7 and May 12, 2025, to facilitate taxpayers receiving their tax bill in advance of a potential postal strike. This also provides for more advanced receipt of property tax bills than the *Municipal Act's* prescribed 21-day notice period before the first instalment due date. The property tax instalment due dates will remain unchanged: June 30 and September 30, 2025.

Ongoing Improvements and Future Planning

To reduce reliance on traditional mail and enhance service, staff is:

- Promoting property tax pre-authorized payment plans, with an improved online enrollment portal expected later this year.
- Promoting property tax eBilling, currently used by only 6.7% of tax roll accounts.
- Exploring online tools for secure, on-demand property tax access.
- Considering earlier property tax mailing practices exceeding the 21-day requirement in future years.

Timeline and Next Steps

Date	Action
April 30, 2025	Tax policy report presented to General Issues Committee (GIC)
May 7, 2025	Council approval of tax policies and by-laws; Council notification, website updates and media release
May 7 –12, 2025	Production and mailing of 2025 Final Property Tax bills

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Cross-departmental Coordination and Support

Cross-departmental coordination is underway to support early billing, including the preparation of tax policies and by-laws and the timely production of bills by the City's external printing provider. Public communications, including website updates and a media release, will accompany the process.

- Corporate Communications is preparing public messaging, Council materials and a media release.
- Tax Policy staff are preparing by-laws for Council approval.
- Departments with fees and charges included in the property tax bill (e.g., Public Works, Planning & Economic Development) have been informed of the revised timeline.
- Taxation staff are coordinating with the external printing vendor to meet the accelerated schedule.

Should you require further information, please contact Clayton Pereira, Director Revenue Services at (905) 546-2424 ext. 5242 or Clayton.Pereira@Hamilton.ca

APPENDICES AND SCHEDULES ATTACHED

None