

DATE: April 27, 2026

REPORT NO: T-07-2026

SUBJECT: **2026 Tax Rate By-Law**

CONTACT: Steve Emslie, Manager of Finance/Deputy Treasurer
Sarah Petrina, Property Tax and Payroll Coordinator

OVERVIEW:

- This report establishes the rates of taxation for the year 2026, in accordance with the approved 2026 operating and capital budget, and the 2026 Region of Niagara tax policy.
- Administration will use these rates in order to calculate the Final Tax Bills, to be issued to property owners in late June 2026, with due dates of July 31 and September 29, 2026.

RECOMMENDATION:

1. That, Recommendation Report T-07-2026, titled “2026 Tax Rate By-Law”, dated April 27, 2026, be received; and,
2. That, the 2026 tax rates, attached as Schedule A to this report, be approved; and,
3. That, By-Law 2026-17, to set the rates of taxation for the year 2026, be approved.

ALIGNMENT TO STRATEGIC PLAN:

Theme #4

- **Advance** – Organizational Capacity and Effectiveness

BACKGROUND:

At the January 12, 2026 All Committees meeting the 2026 Budget was adopted. With Council approved amendments the 2026 Budget reflects a general tax levy of \$10,506,490, an Urban Service Area levy of \$193,140 and a hospital levy of \$206,000. These levies are required to support the approved 2026 Operating Budget of \$26.3 million and the 2026 Capital Budget of \$4.5 million. This report outlines the Township’s 2026 tax rates, as well as the rates required to collect taxes on behalf of the Region of Niagara and the four area School Boards.

CURRENT SITUATION:

The tax rates are derived from the property assessment values provided by the Municipal Property Assessment Corporation (MPAC) and the tax ratios established by the Region of Niagara. The tax rates for the Township and the Region are based on their respective 2026 approved budget requirements, while the tax rates for education are provided by the Province. In accordance with the Municipal Act, tax policies are set at the regional level for all local municipalities. The Region of Niagara Council approved their 2026 Tax Policy on March 26, 2026. Details of the 2026 Tax Policy can be found in the Region of Niagara's Corporate Services Committee Report (CSC 2-2026).

Schedule A, attached to this report, outlines the 2026 Tax Rates, which includes the Township rates, the Regional rates and the Education rates. The Township rates are calculated based on the tax levy approved by Council as part of the 2026 budget. Overall, the Township portion of the tax bill (including the Hospital and Urban Service Area levies) accounts for 32% of the total tax bill.

The chart below breaks down the estimated total 2026 taxes for an average single detached residential home with an assessment of \$390,400.

	2025 Total Taxes	2026 Total Taxes	\$ Change	% Change
Avg. Residential Assessment	\$ 390,400	\$ 390,400	\$ -	0.00%
Municipal	\$ 1,733.78	\$ 1,756.04	\$ 22.26	1.28%
Hospital	\$ 34.98	\$ 34.43	\$ (0.55)	-1.57%
Total Township	\$ 1,768.76	\$ 1,790.47	\$ 21.71	1.23%
Region of Niagara	\$ 3,130.49	\$ 3,305.88	\$ 175.39	5.60%
Education	\$ 597.31	\$ 597.31	\$ -	0.00%
Total with Region & Education	\$ 5,496.56	\$ 5,693.66	\$ 197.10	3.59%
Urban Service Area	\$ 71.78	\$ 73.62	\$ 1.84	2.56%
Total with Urban Service Area	\$ 5,568.34	\$ 5,767.28	\$ 198.94	3.57%

FINANCIAL IMPLICATIONS:

Without setting rates of taxation for 2026, the Township would not be able to collect the necessary tax revenue required to provide services to the Township community in accordance with the approved 2026 budget. Property taxes are the largest source of revenue for the Township and fund more than 55% of service delivery.

Administration will issue a Final Tax Bill in late June, which will require two instalment payments: July 31 and September 29. The Final Tax Bill will collect not only the Township's property taxes, but also those of the Region of Niagara and the School

Boards. Administration will then remit funds to the Region of Niagara based on the dates outlined in their By-Law 2026-16 and to the School Boards based on legislated dates.

INTER-DEPARTMENTAL COMMENTS:

This report was reviewed by the CAO and the Legal and Legislative Services Department.

CONCLUSION:

It is recommended that Council approve the tax rates as outlined in Schedule A to allow Administration to proceed in preparing the Final Tax Bills in June 2026.

ATTACHMENTS:

Schedule A	Taxes Rates for 2026 and Schedule A to By-Law 2026-17
Schedule B	By-Law 2026-17 Set the rates of taxation for 2026

Prepared by:

Sarah Petrina
Property Tax and Payroll Coordinator

Approved by:

Truper McBride
CAO

Reviewed & Submitted by:

Steve Emslie, CPA, CA
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