



Date: 2026-04-07

Subject: **2026 Final Tax Levy and By-law**

From: Jason Tamming A/Commissioner, Corporate Support Services

Report number: Corporate Support Services-2026-284

Strategic Focus Area: Government & Leadership

Recommendations

1. That the report prepared by Daryll Ramos, Manager, Finance to the Committee of Council Meeting on April 29, 2026, re: **2026 Final Tax Levy and By-law**, be received; and
2. That a By-law be approved for the levy and collection of 2026 Final Property Taxes.

Report Summary

An annual By-law is required for the Final Levy and Collection of Property Taxes. This report details the background for 2026 tax year.

Background

To provide for the levy and collection of annual property taxes, a By-law is required each year. The rates set out in the attached Schedule A for the City and Region are based on 2026 approved Budget requirements set by respective Councils while the Education rates are set by the Province through an Ontario Regulation. Taxes are based on the current value assessments (CVA) as provided by the Municipal Property Assessment Corporation (MPAC). In 2016, MPAC undertook a re-assessment updating CVA to reflect the market as of January 1, 2016 valuation date. The Province suspended the planned province-wide re-assessment pending further review of the legislation. The assessment values used for the 2026 tax year will be the same as 2025 unless there had been changes to the property causing MPAC to revise the value.

Current Situation

The attached Schedule "A" itemizes the total amount to be levied in each tax class for City, Region and Education purposes based on the tax rates as listed.

The tax rates indicated in the schedule will generate the total 2026 levy of **\$1,611,219,468** from all the various property classes, allocated as follows:

City	\$640,548,365	39.8%
Region	\$669,742,095	41.6%
Education	\$300,929,008	18.7%

a) **2026 Property Taxes**

The overall levy for 2026 will be distributed as follows:

1. Residential (includes pipeline, farm, managed forest)

City	\$497,468,568
Region	\$520,141,231
Education	\$143,125,704

2. Commercial / Industrial / Multi-Residential (property classes)

<i>Property Class</i>	<i>City</i>	<i>Region</i>	<i>Education</i>
Commercial	\$98,786,956	\$103,289,307	\$124,534,861
Industrial	\$27,168,171	\$28,406,398	\$30,301,648
Multi-Residential	\$17,124,670	\$17,905,159	\$2,966,795
<i>TOTAL</i>	\$143,079,797	\$149,600,864	\$157,803,304

b) **William Osler Health System Peel Memorial Hospital Levy**

Council approved the 2026 budget to include a total hospital levy of \$20,271,900 to support local healthcare infrastructure. This includes the existing base hospital levy of \$4,944,200, originally established to fund the local share of William Osler's expansion of Peel Memorial Hospital and Cancer Care Centre. In addition, the budget adds an

additional \$15,327,700 levy for 2026 required to accelerate funding for Brampton's second hospital.

These funds will be held in Reserve #126 – Pledge to Peel Memorial and disbursed in accordance with agreements between the City of Brampton and William Osler Health System. For an average home assessed at \$543,000, the total 2026 hospital levy represents approximately \$92.44 on the City portion of the property tax bill. Further details will be reflected in the 2026 Final property tax bill.

c) Downtown Brampton Business Improvement Area

The Tax Levy By-law has been prepared to include a special charge for the Downtown Brampton Business Improvement Area, pursuant to Section 208(2) of the Municipal Act, 2001. This special charge will be levied against the business classes of property in the improvement area defined in By-law 119-25. The total 2026 levy requirement is \$430,521. The 2026 tax rate will be 0.263923%.

d) New Construction and Education Tax Rates

Ontario Regulation 315/08 created the "New Construction" classes to facilitate Business Education Tax (BET) rates. The BET rate in Brampton for the commercial and industrial property classes in the 2026 taxation year is set at 0.88% by the province.

The residential education rate of 0.153% remains unchanged from 2025 as the property assessment values for the 2026 taxation year will continue to be based on the same valuation date that was in effect for the 2025 taxation year.

e) Tax Bill Production and Mailing

2026 Final tax bills will again be produced in the standardized format as required by the Province of Ontario. The mailing timelines and installment due dates for each property class are summarized in the table below.

	<u>Residential, Farmland, Managed Forest & Pipeline Classes</u>	<u>Commercial, Industrial & Multi-Residential Classes</u>
Bill Mailing Date	June 2026	July 2026
1st Installment Due	22-Jul-26	19-Aug-26
2nd Installment Due	19-Aug-26	23-Sep-26
3rd Installment Due	23-Sep-26	21-Oct-26

Preauthorized tax payment accounts (PTP) will have the additional option of payment dates on the 1st or the 15th, or the next business day in the event of a weekend or a statutory holiday, for a maximum of the six (6) months of July through December.

In accordance with Section 355 of the Municipal Act, the municipality may pass a by-law providing that where the total final tax levy to be imposed on a property would be less than the tax amount specified by the municipality, the amount of actual taxes payable shall be zero. Therefore it is recommended that where the total final levy taxes to be imposed on a property would be less than twenty-five (25) dollars, the amount of actual taxes shall be zero.

Financial Implications

The approval of this report and By-law is essential to support the budget requirements of the City, Region of Peel, and the Province for education. A brochure will accompany the bills with information concerning the 2026 City Budget and the various payment options. In addition, the City will place an advertisement in local media advising residents of the instalment due dates for the 2026 final billing.

Conclusion

This tax levy By-law supports the 2026 budget requirements as previously approved by Council. It incorporates levy amounts for the Region of Peel and Education portion as required by Regional By-law, Ontario Regulation 420/24, and s. 257.12(5) of the Education Act. The accompanying tax rates described in Schedule "A" will be utilized for all tax bill calculations and tax adjustments pertaining to the 2026 tax year.

Jason Tamming A/Commissioner, Corporate Support Services

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Attachments:

- Attachment 1 – Schedule A – 2026 Tax Rates and Levy
- Attachment 2 – By-law – 2026 Final Tax Levy