

SUBJECT: 2026 Tax Levy By-law
TO: Committee of the Whole
FROM: Finance
Report Number: FIN-01-26
Wards Affected: All
Date to Committee: April 13, 2026
Date to Council: April 21, 2026

Recommendation

Approve the 2026 Tax Levy By-law for the levying of tax rates, substantially in the form attached as Appendices A and B to finance department report FIN-01-26.

Executive Summary

This report presents an overview of the 2026 property tax rates for the City, Region, and school boards as required by legislation. The tax rates for the City and Region are based on the 2026 budget requirements, while the tax rates for education are provided by the Province. Through the Municipal Act, the municipality shall annually levy the amount required for the purposes of the City, Region of Halton, and respective school boards.

Purpose of report:

- The 2026 final tax rates are submitted to Council for approval in the form of the 2026 Tax Levy By-law

Key findings:

- The tax rates for the City and the Region are based on the 2026 approved budget requirements, while the tax rates for school purposes are provided by the Province.
- The *Municipal Act, 2001* requires the lower tier municipality to issue and collect property taxes on behalf of the upper tier and school boards.

Implications:

- The 2026 Tax Levy By-law, once approved, will provide the authority to levy and issue final property tax bills to all property owners in the City of Burlington.
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Background

On December 2, 2025, at a Special Council meeting, Mayor and Council approved the 2026 Operating Budget for the City, resulting in a net tax levy of \$280,849,396.

On March 10, 2026, Council approved the budgets for the Burlington Downtown Business Improvement Area and the Aldershot Business Improvement Area (BIAs).

Council has approved the Downtown Parking area tax levy which results in the calculated special 2026 tax rates based on the assessed values.

The Region of Halton tax rates and related tax policy are approved on April 15, 2026, prior to the City Council meeting.

On December 5, 2025, the Province published and provided municipalities with the 2026 education tax rates by filing Ontario Regulation 297/25 amending O.Reg. 400/98.

All property taxes must be billed within the calendar year. Property taxes are billed twice a year, referred to as interim and final taxes.

The 2026 Final Tax Rates are submitted to Council for approval in the form of the 2026 Tax Levy By-Law.

Analysis

In accordance with the Municipal Act, 2001, tax policies are set at the regional level for all local municipalities. The Region of Halton Council approval of tax policies for 2026 is scheduled for April 15th. Details of the 2026 Tax Policy can be found in the Region of Halton's Finance Report (FN-08-26).

The overall combined 2026 urban residential taxes, for Burlington residents, increased by \$43.70 or 4.50% per \$100,000 of CVA. Rural residential property taxes will increase by \$40.38 or 4.46% per \$100,000 of CVA.

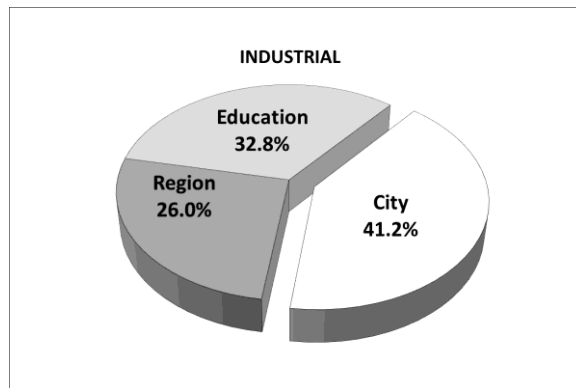
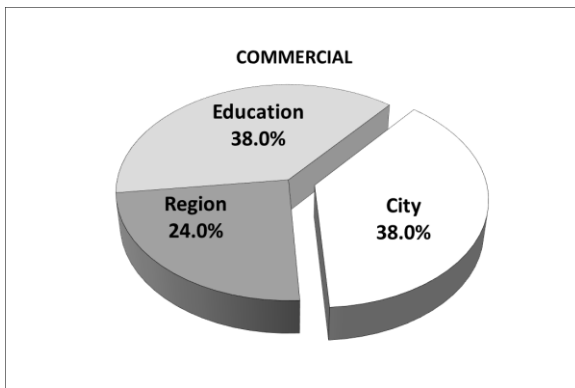
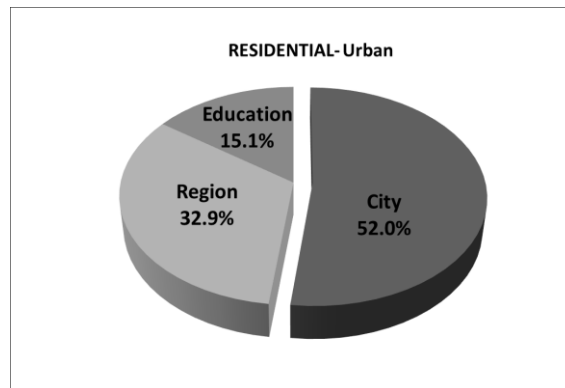
Table 1, below provides a comparison of the property taxes levied on an urban residential property per \$100,000 of current value assessment (CVA) for 2026 compared to 2025.

TABLE 1 2025 & 2026 Urban Residential Property Taxes

	Property Taxes (per \$100,000 CVA)	
	2025	2026
City Purposes	\$ 499.12	\$ 528.11
Region – General (incl. Waste Mgmt)	\$ 188.74	\$ 195.34
Region – Police	<u>130.73</u>	<u>138.84</u>
Subtotal Region of Halton Purposes	\$ 319.47	\$ 334.18
Education Purposes	\$ 153.00	\$ 153.00
Total	\$ 971.59	\$1,015.29

Schedules may not add due to rounding

The following three pie charts illustrate the sharing of the property tax bill between the City, the Region of Halton, and the School Boards for residential, commercial, and industrial properties



Postponement of Property Tax Reassessment

As a result of the COVID-19 pandemic, published in the *March 2020 Economic and Fiscal Update*, and with more recent activities such as tariff impacts and the on-going trade threats, the Province announced on December 10, 2025 that it will continue to hold property assessment values stable across the province and continue to defer the province-wide property tax reassessment for the 2026 taxation year.

Recommendation Details

Approval of the 2026 Tax Levy By-law (FIN-01-26) for the levying of tax rates. The 2026 Tax Levy By-law reflects the culmination of the budget process at both the City and the Region of Halton.

Key Dates & Milestones

The Region of Halton is scheduled to approve their tax levy and rates on April 15, 2026, prior to the City sending the 2026 Tax Levy By-Law for approval.

Final Tax bills will be sent out in May with the due dates for the payment of final property taxes due June 23rd, 2026, and September 23rd, 2026. The taxpayer information brochure will be included with the 2026 final tax bills to provide taxpayers with additional information. Further, an email will be sent to all the property owners who have signed up on the City's Property Tax Portal for e-billing advising them that their Final Tax Bill is available for download.

Implications

The overall combined 2026 urban residential taxes, for Burlington residents increased by \$43.70 or 4.50% per \$100,000 of current value assessment (CVA).

Strategic Alignment

- Designing and delivering complete communities
 - Providing the best services and experiences
 - Protecting and improving the natural environment and taking action on climate change
 - Driving organizational performance
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Appendices:

- A. Draft by-law to levy taxes for the year 2026
- B. Schedules A-D.pdf

Draft By-laws for Approval at Council:

Date of draft By-law is April 21, 2026, and the By-law will take effect after Council approval on April 21, 2026.

Notifications:

Region of Halton
Office of the Regional Clerk
Email: clerks@halton.ca
Phone: 905-825-6000 ext. 7110

Report Approval:

All reports are reviewed and approved by the Commissioner, Head of Corporate Affairs, Chief Financial Officer, and Commissioner of Legal and Legislative Services/City Solicitor.