

The Corporation of The City Of Burlington

City of Burlington By-Law 24-2026

A by-Law to Levy Taxes for the Year 2026
FIN-01-26

Whereas the *Municipal Act, 2001* provides the authority for the Council of the City of Burlington to levy on the whole rateable property according to the last returned assessment roll for the current year, the tax rates required for City, Region of Halton, and Public and Catholic school purposes; and

Whereas the Council of the Region of Halton has passed Regional Rating By-law No.20-26, directing the Council of the City of Burlington to levy the 2026 tax rates as approved for general and special purposes including waste management services; and

Whereas Ontario Regulation 400/98, as amended, establishes the 2026 tax rates for school board purposes; and

Whereas the total taxable property for municipal purposes according to the last returned assessment roll is \$47,804,286,549 of which \$45,904,732,205 is in the urban area and the balance of \$1,899,554,344 is in the rural area; and

Whereas sections 311 and 312 of the *Municipal Act, 2001* provide that for each municipal levy, the tax rates to be levied on the different classes of property shall be in the same proportion to each other as the tax ratios for the property classes established under section 308 of the *Municipal Act, 2001* are to each other; and

Whereas the *Education Act* provides that tax rates for school boards shall be prescribed as follows:

1. For the residential and multi-residential property classes a single tax rate,
2. For the farm and managed forest property classes a tax rate equal to 25 per cent of the tax rate prescribed for the residential property class,
3. For the pipeline property class, a single tax rate,
4. For the commercial classes and industrial classes as per Ontario Regulation 400/98 as amended,
5. For the aggregate extraction class as per Ontario Regulation 400/98 as amended.

Whereas in order to raise the amounts of the said estimates it is necessary to levy separate rates on the two areas aforesaid, the urban area and the rural area; and

Whereas section 18 of By-law 30-2015 as amended of the City of Burlington requires the City in each year to levy a special charge upon rateable property in the improvement area that is in a prescribed business property class sufficient to provide a sum equal to the sum of money provided for the purposes of the Board of Management for the Burlington Downtown Business Improvement Area; and

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Whereas the amount of money to be provided by the City to the Board of Management for Burlington Downtown Business Improvement Area for the year 2026 is to be \$1,097,062;

Whereas the total rateable property in the Burlington Downtown Business Improvement Area, upon which assessment will be levied, is \$370,140,313 and which said assessment is the basis upon which the taxes for the Burlington Downtown Business Improvement Area will be raised; and

Whereas section 21 of By-law 13-2004 as amended of the City of Burlington requires the City in each year to levy a special charge upon rateable property in the improvement area that is in a prescribed business property class sufficient to provide a sum equal to the sum of money provided for the purposes of the Board of Management for the Aldershot Village Business Improvement Area; and

Whereas the amount of money to be provided by the City to the Board of Management for Aldershot Village Business Improvement Area for the year 2026 is to be \$295,420; and

Whereas the total rateable property in the Aldershot Village Business Improvement Area, upon which assessment will be levied, is \$196,981,655 and which said assessment is the basis upon which the taxes for the Aldershot Village Business Improvement Area will be raised; and

Whereas By-law 60-2020 of the City of Burlington permits the City in each year to levy an additional charge on taxable parcels of land in the commercial class or industrial class within the Downtown Parking Area; and

Whereas the total taxable commercial and industrial parcels of land in the area upon which the parking rate will be levied is \$313,589,313 and which assessment is the basis upon which the taxes for the Downtown Parking Area will be raised; and

Whereas the amount of money to be provided to the Parking District Reserve Fund is \$273,780.

Now therefore the Council of the Corporation of the city of Burlington hereby enacts as follows:

1. That for the raising of the sum of \$578,466,718 as shown in Schedule "A" attached hereto, for the general purposes of the Corporation and the amounts required for the Regional Municipality of Halton including waste management purposes, and the School Boards for the current year, there shall be levied and collected upon the whole rateable property the tax rates as shown on Schedule "A" attached hereto.

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2. That the tax rates to be levied upon the Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Industrial Assessment, the Pipeline Assessment, the Aggregate Extraction Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for City purposes shall be in accordance with Schedule “B” of this By-law.
3. That the tax rates to be levied upon the Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Industrial Assessment, the Pipeline Assessment, the Aggregate Extraction Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for Regional purposes shall be in accordance with Schedule “C” of this By-law.
4. That the tax rates to be levied upon the Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Industrial Assessment, the Pipeline Assessment, the Aggregate Extraction Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for Education purposes shall be in accordance with Schedule “D” of this By-law.
5. That for the purposes of the Business Improvement Area, the raising of the sum of \$1,097,062 for the Board of Management for the Burlington Downtown Business Improvement Area, there shall be levied and collected upon the rateable assessment in the Burlington Downtown Business Improvement Area the following tax rates:

Commercial	0.00296291
Commercial excess land	0.00296291
Commercial vacant land	0.00296291
Office	0.00296291
Office excess land	0.00296291
Shopping Centre	0.00296291
Shopping Centre excess land	0.00296291
Parking Lot	0.00296291
Industrial shared payment in lieu	0.00425304

6. That for the purposes of the Business Improvement Area, the raising of the sum of \$295,420 for the Board of Management for the Aldershot Village Business Improvement Area, there shall be levied and collected upon the rateable assessment in the Aldershot Village Business Improvement Area the following tax rates:

Commercial	0.00149938
Commercial excess land	0.00149938
Commercial vacant land	0.00149938
Office	0.00149938
Office excess land	0.00149938
Shopping Centre	0.00149938
Shopping Centre excess land	0.00149938
Industrial	0.00215225

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7. That for the purposes of the Downtown Parking Area, the raising of the sum of \$273,780 there shall be levied and collected upon the rateable assessment in the Downtown Parking Area the following tax rates:

Commercial	0.00087289
Commercial excess land	0.00087289
Commercial vacant land	0.00087289
Office	0.00087289
Office excess land	0.00087289
Shopping Centre	0.00087289
Shopping Centre excess land	0.00087289
Parking Lot	0.00087289
Industrial shared payment in lieu	0.00125297

8. The Treasurer shall proceed to collect the amount to be raised by this By-law, together with all other sums on the tax roll in the manner as set forth in the *Assessment Act* and *Municipal Act, 2001* and any other applicable Acts and the By-laws in force in this Municipality.
9. All property taxes and special levies, other than those levied by the interim levy as set out in By-law 95-2025 shall be due and payable in two instalments as per the following schedule:

<u>Ward Numbers</u>	<u>1st Instalment</u>	<u>2nd Instalment</u>
All Wards	June 23, 2026	September 23, 2026

10. When payment of any instalment or any part of any instalment of taxes levied by this By-law is not paid on the due date as set out in section 9, the payment is considered to be in default and late payment charges and, where applicable, interest shall be imposed as follows:
- (a) a penalty of one and one quarter per cent of the amount in default shall be added on the first day of default; and,
- (b) interest charges shall be applied at the rate of one and one quarter per cent on the last day of each month on the outstanding tax balance. When a penalty has been applied in a given month, interest of one and one quarter per cent will be prorated from the date of default.
- (c) Despite (a) and (b), the Treasurer, in consultation with the City Manager, may waive, entirely or in part, future or past penalty and/or interest charges for such periods of time and for such property classes as the Treasurer deems appropriate.

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11. In the event of a non-payment of any instalment of taxes or any part thereof, by the day set out in section 9 for payment, all subsequent instalment or instalments shall become due and payable immediately upon the default of the payment.
12. The Treasurer is authorized and directed to serve personally or to mail or cause to be mailed, notices of the taxes hereby levied to the person or persons taxed at the address of the resident or place of business of such person.
13. The Treasurer is authorized where the total taxes imposed on a property would be less than \$10.00, no taxes shall be payable, and no tax bill shall be sent as permitted under and in accordance with section 355 of the *Municipal Act, 2001*.
14. The Treasurer is authorized to accept part payment from time to time on account of any taxes due or alternatively is authorized to refuse acceptance of any such part payment.

Enacted and passed this 21st day, of April, 2026

Mayor Marianne Meed Ward _____

City Clerk Mike de Rond _____

**BY-LAW NUMBER 24-2026
SCHEDULE "A"**

	<u>TAX LEVY</u>	<u>TOTAL TAX LEVY</u>
CITY PURPOSES		
Whole City General	\$ 246,508,291	
Urban Service Area	\$ 34,341,142	
Total City Purposes		\$ 280,849,433
REGIONAL PURPOSES		
General Purposes	\$ 92,922,492	
Police Services	\$ 74,146,722	
Total General & Police	\$ 167,069,214	
Waste Management Purposes	\$ 11,359,494	
Total Regional Purposes		\$ 178,428,708
EDUCATION PURPOSES		
English Public	\$ 51,709,222	
English Catholic	\$ 9,581,897	
French Public	\$ 125,847	
French Catholic	\$ 239,718	
No Support	\$ 57,531,893	
Total Education Purposes		\$ 119,188,577
GRAND TOTAL LEVY		\$ 578,466,718

TOTAL TAX RATES:		<u>Urban Area</u>	<u>Rural Area</u>	<u>Rural Area with Urban Garbage</u>
Residential	R-T	0.01015281	0.00945872	0.00948745
- Farmlands I	R-1	0.00761462	0.00709405	0.00711560
- Education Only	R-D	0.00153000	0.00153000	0.00153000
Multi-Residential	M-T	0.01877562	0.01738744	0.01744490
New Multi-Residential	N-T	0.01015281	0.00945872	0.00948745
- Affordable Rental Housing	TBD	0.00713484	0.00668368	0.00670236
Commercial	C-T	0.02026466	0.01925371	0.01929556
- full shared payment in lieu	C-H	0.02026466	0.01925371	0.01929556
- excess land	C-U	0.02026466	0.01925371	0.01929556
- vacant land	C-X	0.02026466	0.01925371	0.01929556
- Farmlands I	C-1	0.00761462	0.00709405	0.00711560
- Small scale on-farm business	C-7	0.00533978	0.00508705	0.00509751
Office Building	D-T	0.02026466	0.01925371	0.01929556
- full shared payment in lieu	D-H	0.02026466	0.01925371	0.01929556
- excess land	D-U	0.02026466	0.01925371	0.01929556
Shopping Centre	S-T	0.02026466	0.01925371	0.01929556
- excess land	S-U	0.02026466	0.01925371	0.01929556
Parking Lot	G-T	0.02026466	0.01925371	0.01929556
Industrial	I-T	0.02682772	0.02537658	0.02543665
- full shared payment in lieu	I-H	0.02900956	0.02755842	0.02761849
- excess land	I-U	0.02682772	0.02537658	0.02543665
- vacant land	I-X	0.02682772	0.02537658	0.02543665
- excess land shared payment in lieu	I-K	0.02900956	0.02755842	0.02761849
- vacant land shared payment in lieu	I-J	0.02900956	0.02755842	0.02761849
Large Industrial	L-T	0.02682772	0.02537658	0.02543665
- excess land	L-U	0.02682772	0.02537658	0.02543665
Aggregate Extraction	V-T	0.01977926	0.01859846	0.01864734
Industrial-Farmlands I	I-1	0.00761462	0.00709405	0.00711560
- Small scale on-farm industrial	I-7	0.00670693	0.00634414	0.00635916
Pipelines	P-T	0.01795484	0.01721793	0.01724843
Farm	F-T	0.00210706	0.00196824	0.00197399
Managed Forests	T-T	0.00253821	0.00236469	0.00237187

**BY-LAW NUMBER 24-2026
SCHEDULE "B"**

CITY PURPOSES

Whole City - General		GENERAL		
PROPERTY CLASS		CURRENT VALUE ASSESSMENT	TAX RATE	TAX LEVY
Residential	R-T	\$ 38,471,690,416	0.00461570	\$ 177,573,781
- Farmlands I	R-1	\$ 346,500	0.00346178	\$ 1,200
- Education Only	R-D	\$ 2,946,500	-	\$ -
Multi-Residential	M-T	\$ 1,718,769,628	0.00923140	\$ 15,866,650
New Multi-Residential	N-T	\$ 61,560,476	0.00461570	\$ 284,145
- Affordable Rental Housing	TBD	\$ -	0.00300021	\$ -
Commercial	C-T	\$ 3,786,429,162	0.00672277	\$ 25,455,292
- full shared payment in lieu	C-H	\$ 6,772,900	0.00672277	\$ 45,533
- excess land	C-U	\$ 47,236,255	0.00672277	\$ 317,558
- vacant land	C-X	\$ 98,417,500	0.00672277	\$ 661,638
- Farmlands I	C-1	\$ 10,177,000	0.00346178	\$ 35,231
- Small scale on-farm business	C-7	\$ 95,368	0.00168069	\$ 160
Office Building	D-T	\$ 507,668,081	0.00672277	\$ 3,412,936
- full shared payment in lieu	D-H	\$ 7,198,700	0.00672277	\$ 48,395
- excess land	D-U	\$ 5,156,200	0.00672277	\$ 34,664
Shopping Centre	S-T	\$ 1,623,868,468	0.00672277	\$ 10,916,894
- excess land	S-U	\$ 1,034,600	0.00672277	\$ 6,955
Parking Lot	G-T	\$ 23,331,000	0.00672277	\$ 156,849
Industrial	I-T	\$ 774,171,924	0.00965004	\$ 7,470,790
- full shared payment in lieu	I-H	\$ 35,153,100	0.00965004	\$ 339,229
- excess land	I-U	\$ 14,782,273	0.00965004	\$ 142,650
- vacant land	I-X	\$ 91,446,209	0.00965004	\$ 882,460
- excess land shared payment in lieu	I-K	\$ 5,217,000	0.00965004	\$ 50,344
- vacant land shared payment in lieu	I-J	\$ -	0.00965004	\$ -
Large Industrial	L-T	\$ 186,741,787	0.00965004	\$ 1,802,066
- excess land	L-U	\$ 20,029,700	0.00965004	\$ 193,287
Aggregate Extraction	V-T	\$ 11,246,300	0.00785230	\$ 88,309
Industrial-Farmlands I	I-1	\$ 11,303,600	0.00346178	\$ 39,131
- Small scale on-farm industrial	I-7	\$ 23,868	0.00241251	\$ 58
Pipelines	P-T	\$ 105,744,000	0.00490049	\$ 518,197
Farm	F-T	\$ 168,502,834	0.00092314	\$ 155,552
Managed Forests	T-T	\$ 7,225,200	0.00115393	\$ 8,337
		<u>\$ 47,804,286,549</u>		<u>\$ 246,508,291</u>

Urban Service Area		CURRENT VALUE		
PROPERTY CLASS		ASSESSMENT	TAX RATE	TAX LEVY
Residential	R-T	\$ 36,827,751,876	0.00066536	\$ 24,503,713
- Farmlands I	R-1	\$ -	0.00049902	\$ -
- Education Only	R-D	\$ 2,946,500	-	\$ -
Multi-Residential	M-T	\$ 1,718,769,628	0.00133072	\$ 2,287,201
New Multi-Residential	N-T	\$ 61,560,476	0.00066536	\$ 40,960
- Affordable Rental Housing	TBD	\$ -	0.00043248	\$ -
Commercial	C-T	\$ 3,764,077,928	0.00096910	\$ 3,647,768
- full shared payment in lieu	C-H	\$ 6,772,900	0.00096910	\$ 6,564
- excess land	C-U	\$ 46,777,055	0.00096910	\$ 45,332
- vacant land	C-X	\$ 94,218,400	0.00096910	\$ 91,307
- Farmlands I	C-1	\$ 10,177,000	0.00049902	\$ 5,079
- Small scale on-farm business	C-7	\$ -	0.00024227	\$ -
Office Building	D-T	\$ 507,668,081	0.00096910	\$ 491,981
- full shared payment in lieu	D-H	\$ 7,198,700	0.00096910	\$ 6,976
- excess land	D-U	\$ 5,156,200	0.00096910	\$ 4,997
Shopping Centre	S-T	\$ 1,623,868,468	0.00096910	\$ 1,573,691
- excess land	S-U	\$ 1,034,600	0.00096910	\$ 1,003
Parking Lot	G-T	\$ 23,331,000	0.00096910	\$ 22,610
Industrial	I-T	\$ 773,964,924	0.00139107	\$ 1,076,639
- full shared payment in lieu	I-H	\$ 34,044,600	0.00139107	\$ 47,358
- excess land	I-U	\$ 14,782,273	0.00139107	\$ 20,563
- vacant land	I-X	\$ 91,446,209	0.00139107	\$ 127,208
- excess land shared payment in lieu	I-K	\$ 1,891,500	0.00139107	\$ 2,631
- vacant land shared payment in lieu	I-J	\$ -	0.00139107	\$ -
Large Industrial	L-T	\$ 186,741,787	0.00139107	\$ 259,771
- excess land	L-U	\$ 20,029,700	0.00139107	\$ 27,863
Aggregate Extraction	V-T	\$ 1,503,000	0.00113192	\$ 1,701
Industrial-Farmlands I	I-1	\$ 11,303,600	0.00049902	\$ 5,641
- Small scale on-farm industrial	I-7	\$ -	0.00034777	\$ -
Pipelines	P-T	\$ 58,512,000	0.00070641	\$ 41,333
Farm	F-T	\$ 8,367,500	0.00013307	\$ 1,113
Managed Forests	T-T	\$ 836,300	0.00016634	\$ 139
		<u>\$ 45,904,732,205</u>		<u>\$ 34,341,142</u>

Total Levy for City Purposes \$ 280,849,433

**BY-LAW NUMBER 24-2026
SCHEDULE "C"**

REGIONAL PURPOSES - GENERAL (Including Recycling and Organics) & POLICE SERVICES

Whole City	GENERAL			POLICE	
	PROPERTY CLASS	CURRENT VALUE		TAX RATE	TAX LEVY
		ASSESSMENT	TAX RATE		
Residential	R-T	\$ 38,471,690,416	0.00173991	\$ 66,937,297	0.00138835 \$ 53,412,043
- Farmlands I	R-1	\$ 346,500	0.00130494	\$ 452	0.00104126 \$ 361
Multi-Residential	M-T	\$ 1,718,769,628	0.00347982	\$ 5,981,009	0.00277669 \$ 4,772,490
New Multi-Residential	N-T	\$ 61,560,476	0.00173991	\$ 107,110	0.00138835 \$ 85,467
- Affordable Rental Housing	TBD	\$ -	0.00113094	\$ -	0.00090243 \$ -
Commercial	C-T	\$ 3,786,429,162	0.00253418	\$ 9,595,493	0.00202213 \$ 7,656,652
- full shared payment in lieu	C-H	\$ 6,772,900	0.00253418	\$ 17,164	0.00202213 \$ 13,696
- excess land	C-U	\$ 47,236,255	0.00253418	\$ 119,705	0.00202213 \$ 95,518
- vacant land	C-X	\$ 98,417,500	0.00253418	\$ 249,408	0.00202213 \$ 199,013
- Farmlands I	C-1	\$ 10,177,000	0.00130494	\$ 13,280	0.00104126 \$ 10,597
- Small scale on-farm business	C-7	\$ 95,368	0.00063355	\$ 60	0.00050553 \$ 48
Office Building	D-T	\$ 507,668,081	0.00253418	\$ 1,286,522	0.00202213 \$ 1,026,571
- full shared payment in lieu	D-H	\$ 7,198,700	0.00253418	\$ 18,243	0.00202213 \$ 14,557
- excess land	D-U	\$ 5,156,200	0.00253418	\$ 13,067	0.00202213 \$ 10,427
Shopping Centre	S-T	\$ 1,623,868,468	0.00253418	\$ 4,115,175	0.00202213 \$ 3,283,673
- excess land	S-U	\$ 1,034,600	0.00253418	\$ 2,622	0.00202213 \$ 2,092
Parking Lot	G-T	\$ 23,331,000	0.00253418	\$ 59,125	0.00202213 \$ 47,178
Industrial	I-T	\$ 774,171,924	0.00363763	\$ 2,816,151	0.00290262 \$ 2,247,127
- full shared payment in lieu	I-H	\$ 35,153,100	0.00363763	\$ 127,874	0.00290262 \$ 102,036
- excess land	I-U	\$ 14,782,273	0.00363763	\$ 53,772	0.00290262 \$ 42,907
- vacant land	I-X	\$ 91,446,209	0.00363763	\$ 332,647	0.00290262 \$ 265,434
- excess land shared payment in lieu	I-K	\$ 5,217,000	0.00363763	\$ 18,978	0.00290262 \$ 15,143
- vacant land shared payment in lieu	I-J	\$ -	0.00363763	\$ -	0.00290262 \$ -
Large Industrial	L-T	\$ 186,741,787	0.00363763	\$ 679,298	0.00290262 \$ 542,040
- excess land	L-U	\$ 20,029,700	0.00363763	\$ 72,861	0.00290262 \$ 58,139
Aggregate Extraction	V-T	\$ 11,246,300	0.00295996	\$ 33,289	0.00236188 \$ 26,562
Industrial-Farmlands I	I-1	\$ 11,303,600	0.00130494	\$ 14,751	0.00104126 \$ 11,770
- Small scale on-farm industrial	I-7	\$ 23,868	0.00090941	\$ 22	0.00072565 \$ 17
Pipelines	P-T	\$ 105,744,000	0.00184727	\$ 195,338	0.00147401 \$ 155,868
Farm	F-T	\$ 168,502,834	0.00034798	\$ 58,636	0.00027767 \$ 46,788
Managed Forests	T-T	\$ 7,225,200	0.00043498	\$ 3,143	0.00034709 \$ 2,508
		<u>\$ 47,801,340,049</u>		<u>\$ 92,922,492</u>	<u>\$ 74,146,722</u>

REGIONAL PURPOSES - WASTE MANAGEMENT SERVICES (Excluding Recycling and Organics)

Basic Waste	CURRENT VALUE			Enhanced Waste		
	PROPERTY CLASS	CURRENT VALUE		TAX RATE	TAX LEVY	TAX LEVY
		ASSESSMENT	TAX RATE			
Residential	R-T	\$ 38,471,690,416	0.00018476	\$ 7,108,172	\$ 37,122,725,611	0.00002873 \$ 1,066,599
- Farmlands I	R-1	\$ 346,500	0.00013857	\$ 48	\$ -	0.00002155 \$ -
Multi-Residential	M-T	\$ 1,718,769,628	0.00036953	\$ 635,137	\$ 1,718,769,628	0.00005746 \$ 98,761
New Multi-Residential	N-T	\$ 61,560,476	0.00018476	\$ 11,374	\$ 61,560,476	0.00002873 \$ 1,769
- Affordable Rental Housing	TBD	\$ -	0.00012010	\$ -	\$ -	0.00001868 \$ -
Commercial	C-T	\$ 3,786,429,162	0.00026911	\$ 1,018,966	\$ 3,770,312,777	0.00004185 \$ 157,788
- full shared payment in lieu	C-H	\$ 6,772,900	0.00026911	\$ 1,823	\$ 6,772,900	0.00004185 \$ 283
- excess land	C-U	\$ 47,236,255	0.00026911	\$ 12,712	\$ 46,777,055	0.00004185 \$ 1,958
- vacant land	C-X	\$ 98,417,500	0.00026911	\$ 26,485	\$ 97,989,000	0.00004185 \$ 4,101
- Farmlands I	C-1	\$ 10,177,000	0.00013857	\$ 1,410	\$ 10,177,000	0.00002155 \$ 219
- Small scale on-farm business	C-7	\$ 95,368	0.00006728	\$ 6	\$ -	0.00001046 \$ -
Office Building	D-T	\$ 507,668,081	0.00026911	\$ 136,619	\$ 507,668,081	0.00004185 \$ 21,246
- full shared payment in lieu	D-H	\$ 7,198,700	0.00026911	\$ 1,937	\$ 7,198,700	0.00004185 \$ 301
- excess land	D-U	\$ 5,156,200	0.00026911	\$ 1,388	\$ 5,156,200	0.00004185 \$ 216
Shopping Centre	S-T	\$ 1,623,868,468	0.00026911	\$ 436,999	\$ 1,623,868,468	0.00004185 \$ 67,959
- excess land	S-U	\$ 1,034,600	0.00026911	\$ 278	\$ 1,034,600	0.00004185 \$ 43
Parking Lot	G-T	\$ 23,331,000	0.00026911	\$ 6,279	\$ 23,331,000	0.00004185 \$ 976
Industrial	I-T	\$ 774,171,924	0.00038629	\$ 299,055	\$ 773,964,924	0.00006007 \$ 46,492
- full shared payment in lieu	I-H	\$ 35,153,100	0.00038629	\$ 13,579	\$ 34,044,600	0.00006007 \$ 2,045
- excess land	I-U	\$ 14,782,273	0.00038629	\$ 5,710	\$ 14,782,273	0.00006007 \$ 888
- vacant land	I-X	\$ 91,446,209	0.00038629	\$ 35,325	\$ 91,446,209	0.00006007 \$ 5,493
- excess land shared payment in lieu	I-K	\$ 5,217,000	0.00038629	\$ 2,015	\$ 1,891,500	0.00006007 \$ 114
- vacant land shared payment in lieu	I-J	\$ -	0.00038629	\$ -	\$ -	0.00006007 \$ -
Large Industrial	L-T	\$ 186,741,787	0.00038629	\$ 72,136	\$ 186,741,787	0.00006007 \$ 11,218
- excess land	L-U	\$ 20,029,700	0.00038629	\$ 7,737	\$ 20,029,700	0.00006007 \$ 1,203
Aggregate Extraction	V-T	\$ 11,246,300	0.00031432	\$ 3,535	\$ 1,503,000	0.00004888 \$ 73
Industrial-Farmlands I	I-1	\$ 11,303,600	0.00013857	\$ 1,566	\$ 11,303,600	0.00002155 \$ 244
- Small scale on-farm industrial	I-7	\$ 23,868	0.00009657	\$ 2	\$ -	0.00001502 \$ -
Pipelines	P-T	\$ 105,744,000	0.00019616	\$ 20,743	\$ 58,512,000	0.00003050 \$ 1,785
Farm	F-T	\$ 168,502,834	0.00003695	\$ 6,226	\$ 20,452,677	0.00000575 \$ 118
Managed Forests	T-T	\$ 7,225,200	0.00004619	\$ 334	\$ 890,800	0.00000718 \$ 6
		<u>\$ 47,801,340,049</u>		<u>\$ 9,867,596</u>	<u>\$ 46,218,904,566</u>	<u>\$ 1,491,898</u>

Total Levy for Regional Purposes \$ 178,428,708

**BY-LAW NUMBER 24-2026
SCHEDULE "D"**

EDUCATION PURPOSES

PROPERTY CLASS	ENGLISH PUBLIC				ENGLISH CATHOLIC			
	CURRENT VALUE			TAX RATE	CURRENT VALUE			TAX RATE
	ASSESSMENT	TAX RATE	TAX LEVY		ASSESSMENT	TAX RATE	TAX LEVY	
Residential	R-T	\$ 32,143,708,273	0.00153000	\$ 49,179,874	\$ 6,098,205,015	0.00153000	\$ 9,330,254	
- Education Only	R-D	\$ 2,946,500	0.00153000	\$ 4,508	\$ -	0.00153000	\$ -	
- Farmlands I	R-1	\$ 346,500	0.00114750	\$ 398	\$ -	0.00114750	\$ -	
Multi-Residential	M-T	\$ 1,548,971,296	0.00153000	\$ 2,369,926	\$ 160,057,643	0.00153000	\$ 244,888	
New Multi-Residential	N-T	\$ 59,986,037	0.00153000	\$ 91,779	\$ 1,498,310	0.00153000	\$ 2,292	
Farm	F-T	\$ 157,881,634	0.00038250	\$ 60,390	\$ 10,621,200	0.00038250	\$ 4,063	
Managed Forests	T-T	\$ 6,135,039	0.00038250	\$ 2,347	\$ 1,046,899	0.00038250	\$ 400	
		<u>\$ 33,919,975,279</u>		<u>\$ 51,709,222</u>	<u>\$ 6,271,429,067</u>		<u>\$ 9,581,897</u>	

PROPERTY CLASS	FRENCH PUBLIC				FRENCH CATHOLIC			
	CURRENT VALUE			TAX RATE	CURRENT VALUE			TAX RATE
	ASSESSMENT	TAX RATE	TAX LEVY		ASSESSMENT	TAX RATE	TAX LEVY	
Residential	R-T	\$ 79,033,424	0.00153000	\$ 120,921	\$ 150,070,427	0.00153000	\$ 229,608	
Residential-Education only	R-D	\$ -	0.00153000	\$ -	\$ -	0.00153000	\$ -	
Residential Farmland 1	R-1	\$ -	0.00114750	\$ -	\$ -	0.00114750	\$ -	
Multi-Residential	M-T	\$ 3,216,013	0.00153000	\$ 4,920	\$ 6,524,676	0.00153000	\$ 9,983	
New Multi-Residential	N-T	\$ -	0.00153000	\$ -	\$ 76,129	0.00153000	\$ 116	
Farm	F-T	\$ -	0.00038250	\$ -	\$ -	0.00038250	\$ -	
Managed Forests	T-T	\$ 14,902	0.00038250	\$ 6	\$ 28,360	0.00038250	\$ 11	
		<u>\$ 82,264,339</u>		<u>\$ 125,847</u>	<u>\$ 156,699,592</u>		<u>\$ 239,718</u>	

PROPERTY CLASS	NO SUPPORT			
	CURRENT VALUE			TAX RATE
	ASSESSMENT	TAX RATE	TAX LEVY	
Residential	R-T	\$ 673,277	0.00153000	\$ 1,030
Commercial	C-T	\$ 3,786,429,162	0.00770552	\$ 29,176,406
- excess land	C-U	\$ 47,236,255	0.00770552	\$ 363,980
- vacant land	C-X	\$ 98,417,500	0.00770552	\$ 758,358
- Farmlands I	C-1	\$ 10,177,000	0.00114750	\$ 11,678
- Small scale on-farm business	C-7	\$ 95,368	0.00220000	\$ 210
Office Building	D-T	\$ 507,668,081	0.00770552	\$ 3,911,847
- excess land	D-U	\$ 5,156,200	0.00770552	\$ 39,731
Shopping Centre	S-T	\$ 1,623,868,468	0.00770552	\$ 12,512,751
- excess land	S-U	\$ 1,034,600	0.00770552	\$ 7,972
Parking Lot	G-T	\$ 23,331,000	0.00770552	\$ 179,777
Industrial	I-T	\$ 774,171,924	0.00880000	\$ 6,812,713
- excess land	I-U	\$ 14,782,273	0.00880000	\$ 130,084
- vacant land	I-X	\$ 91,446,209	0.00880000	\$ 804,727
Large Industrial	L-T	\$ 186,741,787	0.00880000	\$ 1,643,328
- excess land	L-U	\$ 20,029,700	0.00880000	\$ 176,261
Aggregate Extraction	V-T	\$ 11,246,300	0.00511000	\$ 57,469
Industrial-Farmlands I	I-1	\$ 11,303,600	0.00114750	\$ 12,971
- Small scale on-farm industrial	I-7	\$ 23,868	0.00220000	\$ 53
Pipelines	P-T	\$ 105,744,000	0.00880000	\$ 930,547
		<u>\$ 7,319,576,572</u>		<u>\$ 57,531,893</u>

Total Assessment **\$ 47,749,944,849**

Total Levy for Education Purposes **\$ 119,188,577**