

**By-law Number 2025-060**  
**of The Regional Municipality of Durham**

Being a by-law to establish municipal tax ratios for 2026, to specify the percentage by which municipal tax rates are to be reduced for prescribed property subclasses, and to establish 2026 lower-tier municipal payment due dates for supplementary taxes, payments in lieu of taxation, railway and utility lands and universities, colleges and public hospital amounts.

Whereas an upper-tier municipality is required pursuant to section 308(5) of the *Municipal Act, 2001*, S.O., c.25 as amended ("*Municipal Act, 2001*") to establish municipal tax ratios for 2026 for the Region and its lower-tier municipalities;

And Whereas the municipal tax ratios determine the relative amount of taxation to be borne by each property class;

And Whereas the property classes have been prescribed by the Ministry of Finance pursuant to section 7 of the *Assessment Act*, R.S.O. 1990, c.A.31, as amended ("*Assessment Act*");

And Whereas The Regional Municipality of Durham is required pursuant to Ontario Regulation 580/17 section 12(2) of the *Municipal Act, 2001* to specify the percentage by which tax rates are to be reduced for the prescribed property subclasses for 2026;

And Whereas the property subclasses for which tax rate reductions are to be established are in accordance with section 8 of the *Assessment Act*;

And Whereas the tax rate reductions reduce the tax rates that would otherwise be levied for municipal purposes.

Now therefore, the Council of The Regional Municipality of Durham hereby enacts as follows:

1. For the taxation year 2026, the municipal tax ratio for property in;
  - a. The residential property class is 1.000;
  - b. The multi-residential property class is 1.8665;
  - c. The new multi-residential property class is 1.1000;
  - d. The commercial property class is 1.4500;
  - e. The shopping centre property class is 1.4500;
  - f. The office building property class is 1.4500;
  - g. The landfill property class is 1.1000;
  - h. The industrial property class is 2.0235;
  - i. The large industrial property class is 2.0235;
  - j. The aggregate extraction property class is 1.646535;
  - k. The pipelines property class is 1.2294;
  - l. The farmlands property class is 0.2000; and
  - m. The managed forest property class is 0.2500.

2. The Tax reduction for:
  - a. The vacant land and excess land subclasses in the commercial property class is 0.00%;
  - b. The vacant land and excess land subclasses in the industrial property class is 0.00%;
  - c. The excess land subclass in the shopping centre property class and the office building property class is 0.00%;
  - d. The excess land subclass in the large industrial property class is 0.00%;
  - e. The on-farm subclass in the commercial property class is 0.00%;
  - f. The on-farm subclass in the industrial property class is 0.00%;
  - g. The first subclass of farmland awaiting development in the residential, multi-residential, new multi-residential, commercial and industrial property classes is 25%; and
  - h. The second subclass of farmland awaiting development in the residential, multi-residential, new multi-residential, commercial and industrial property classes is 0%.
3. For the purposes of this by-law;
  - a. The commercial property class includes all parking lot property; and
  - b. The first subclass of farmland awaiting development and the second subclass of farmland awaiting development consist of land as defined in the regulations under the *Assessment Act*.
4. Regional supplementary property taxes shall be due from each lower-tier municipality seven calendar days subsequent to the instalment due dates set by each lower-tier municipality for the collection of their respective supplementary municipal property taxes.
5. In accordance with Ontario Regulations 382/98 and 387/98, payments-in-lieu of taxation, payments for railway and utility lands as well as payments from universities/colleges and, public hospitals, as set out in Section 322 of the *Municipal Act, 2021*, are to be remitted to the Regional Municipality of Durham according to the following schedule:
  - a. June 30, 2026: 50% of the amount the local municipality is required to pay for the year less the amount of the first instalment (if any);
  - b. September 30, 2026: 25% of the amount the local municipality is required to pay for the year; and
  - c. December 15, 2026: Balance of the amount the local municipality is required to pay for the year.
6. An interest rate equivalent to the prevailing prime interest rate shall be charged for late payment of the supplementary taxes, payments in lieu of taxation, railway and utility lands and university, college and public hospital amounts payable to the Regional Municipality of Durham.
7. The Treasurer and Commissioner of Finance for The Regional Municipality of Durham is hereby directed and authorized to do all acts necessary to collect these payments.
8. This by-law comes into force on the date that it is passed.

This By-law Read and Passed on the 17<sup>th</sup> day of December 2025.

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J. Henry, Regional Chair and CEO

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A. Harras, Regional Clerk