

**THE CORPORATION
OF THE
TOWN OF NIAGARA-ON-THE-LAKE**

BY-LAW NO. 2026-019

**A BY-LAW TO SET AND LEVY THE RATES OF TAXATION FOR TOWN
OF NIAGARA-ON-THE-LAKE PURPOSES, FOR REGIONAL
PURPOSES AND FOR EDUCATION PURPOSES FOR THE YEAR 2026**

WHEREAS Section 312(2) of *The Municipal Act, 2001*, S.O., 2001, c. 25, as amended (from herein known as “the Municipal Act”) provides that for the purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 312(6) of the Municipal Act provides that the tax rates to be levied under subsection (2) or (4) are subject to the following restrictions:

1. the rates must be set so that, when they are levied on the applicable assessment rateable for local municipality purposes, an amount equal to the general local municipality levy or special local municipality levy, as the case may be, is raised; and,
2. the rates on the different classes of property must be in the same proportion to each other as the tax ratios established under Section 308 for the property classes are to each other;

AND WHEREAS the Regional Municipality of Niagara has by By-law No. 2026-16 set the tax rates for Region, Waste Management, Transit and School Board purposes;

AND WHEREAS the Council of The Corporation of the Town of Niagara-on-the-Lake must finalize its 2026 local municipality rate in order for the final billing to proceed;

AND WHEREAS pursuant to By-law No. 2025-070 (To Authorize a Levy of Taxes before the Estimates are Adopted for the Year 2026, interim bills have been sent;

AND WHEREAS Uncapped Classes include residential, farmlands, forests and pipelines;

AND WHEREAS the rebates and claw backs for the Capped Classes commercial, industrial and multi-residential have been determined.

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN
OF NIAGARA-ON-THE-LAKE enacts as follows:**

1. **THAT** the assessment for the Town of Niagara-on-the-Lake on which the sums required for the year 2026 is to be levied as follows:

General Purposes	\$6,037,226,956
Consolidated Stormwater Management Improvement Area	\$3,999,890,847
Niagara Health System	\$6,040,660,456

2. **THAT** the following amounts be levied for the purposes listed below:

General Purposes	\$18,163,077
Consolidated Stormwater Management Improvement Area	\$ 961,600
Niagara Health System	\$ 103,014

3. **That** for the year 2026, the Town shall levy upon the property tax classes set out as per Appendix I attached, the property tax rates applicable thereto.
4. **That** in accordance with Section 343 of the Municipal Act, the Treasurer shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due.
5. **That** the following due dates and tax rates be, and they are hereby established for all Capped and Uncapped Classes:
- a) With 50% due on each: July 31, 2026, and September 25, 2026.
 - b) The monies payable to the Municipality may also be payable into any financial institution within the Town of Niagara-on-the-Lake.
 - c) The Treasurer and Collector of Taxes may accept part payment from time-to-time on account of any current taxes due and shall give a receipt for such part payments.
 - d) On the first installment if paid after July 31, 1.25% on the first day of default and on the first day of each calendar month thereafter in which the default continues.
 - e) On the second installment if paid after September 25, 1.25% on the first day of default and on the first day of each calendar month thereafter in which default continues.

6. **That** in accordance with Section 355 of the Municipal Act, where the sum of such taxes is less than \$10.00, a minimum bill of \$10.00 shall be issued.
7. **That** all monies raised, levied or collected under authority of this By-law No. shall be paid into the hands of the Town Treasurer, to be applied and paid to such persons and corporations and in such manner as the laws of Ontario and the By-law No. or resolutions of the Council direct.

**READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 28TH DAY
OF APRIL 2026**



LORD MAYOR GARY ZALEPA



TOWN CLERK GRANT BIVOL

**TOWN OF NIAGARA-ON-THE-LAKE
2026 TAX RATE SUMMARY**

PROPERTY TAX CLASSIFICATION	RURAL TAX RATE						Special Area	URBAN TOTAL TAX RATE
	Municipal General Rate	Niagara Health System	Niagara Region Transit	Regional Rate	Education Rate	RURAL TOTAL TAX RATE	Consolidated	
							Storm Water	
							F	
	A	B	C	D	E	Rural=A+B+C+D+E		Urban=A+B+C+D+E+F
Residential - RT, RP	0.00287396	0.00001628	0.00055609	0.00774131	0.00153000	0.01271764	0.00021781	0.01293545
Multi-Residential - MT	0.00566170	0.00003207	0.00109550	0.01525038	0.00153000	0.02356965	0.00042909	0.02399874
New Multi-Residential - NT	0.00287396	0.00001628	0.00055609	0.00774131	0.00153000	0.01271764	0.00021781	0.01293545
Commercial								
Full - CT, CH, CP, CF, DT, ST, GT	0.00498603	0.00002824	0.00096476	0.01343040	0.00880000	0.02820943	0.00037788	0.02858731
On Farm Business 1 - C7	0.00498603	0.00002824	0.00096476	0.01343040	0.00220000	0.02160943	0.00037788	0.02198731
On Farm Business 2 - C0	0.00498603	0.00002824	0.00096476	0.01343040	0.00220000	0.02160943	0.00037788	0.02198731
Excess Land - CU, CK, CW, XU, DU, SU	0.00498603	0.00002824	0.00096476	0.01343040	0.00880000	0.02820943	0.00037788	0.02858731
Vacant Land - CX, CJ, CZ	0.00498603	0.00002824	0.00096476	0.01343040	0.00880000	0.02820943	0.00037788	0.02858731
Industrial								
Full - IT, IH, IF	0.00755851	0.00004282	0.00146252	0.02035965	0.00880000	0.03822350	0.00057284	0.03879634
On Farm Business 1 - I7	0.00755851	0.00004282	0.00146252	0.02035965	0.00220000	0.03162350	0.00057284	0.03219634
On Farm Business 1 - I0	0.00755851	0.00004282	0.00146252	0.02035965	0.00220000	0.03162350	0.00057284	0.03219634
Excess Land - IU, IK	0.00755851	0.00004282	0.00146252	0.02035965	0.00880000	0.03822350	0.00057284	0.03879634
Vacant Land - IX, IJ, IY, IZ	0.00755851	0.00004282	0.00146252	0.02035965	0.00880000	0.03822350	0.00057284	0.03879634
Large Industrial								
Full - LT	0.00755851	0.00004282	0.00146252	0.02035965	0.00880000	0.03822350	0.00057284	0.03879634
Excess Land - LU	0.00755851	0.00004282	0.00146252	0.02035965	0.00880000	0.03822350	0.00057284	0.03879634
Vacant Land - LX	0.00755851	0.00004282	0.00146252	0.02035965	0.00880000	0.03822350	0.00057284	0.03879634
Aggregate Extraction - VT	0.00615041	0.00003484	0.00119006	0.01656677	0.00511000	0.02905208	0.00046612	0.02951821
Landfill - HT	0.00845019	0.00004787	0.00163505	0.02276147	0.00880000	0.04169458	0.00064042	0.04233500
Pipeline - PT	0.00489177	0.00002771	0.00094652	0.01317648	0.00880000	0.02784248	0.00037073	0.02821321
Farmland - FT, FP	0.00071849	0.00000407	0.00013902	0.00193533	0.00038250	0.00317941	0.00005445	0.00323386
Managed Forest - TT	0.00071849	0.00000407	0.00013902	0.00193533	0.00038250	0.00317941	0.00005445	0.00323386

REGIONAL WASTE MANAGEMENT CHARGE

Basic Service: \$210.93
Enhanced Service: \$1,711.00