

## THE REGIONAL MUNICIPALITY OF NIAGARA

## BY-LAW NO. 2026-15

A BY-LAW TO SET TAX RATIOS AND TAX RATE  
REDUCTIONS FOR PRESCRIBED PROPERTY  
SUBCLASSES FOR REGIONAL PURPOSES AND  
AREA MUNICIPAL PURPOSES FOR THE YEAR 2026

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WHEREAS pursuant to Section 308 (5) of the Municipal Act, 2001, S.O. 2001, c. 25 as amended (referred hereinafter as “the *Municipal Act, 2001*”), The Regional Municipality of Niagara (referred hereinafter as “The Regional Corporation”) may establish the tax ratios for The Regional Corporation and the Area Municipalities;

WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class in the Regional Corporation and its Area Municipalities;

WHEREAS the existence of all property classes is prescribed by the Ministry of Finance pursuant to Section 7 of the Assessment Act, R.S.O. 1990, c. A.31, as amended;

WHEREAS Section 8 of the *Assessment Act* prescribes the property subclasses for which tax rate reductions can be established; and

WHEREAS pursuant to Section 313 (1) of the *Municipal Act, 2001*, The Regional Municipality of Niagara may establish tax reductions for prescribed property subclasses for The Regional Corporation and the Area Municipalities.

NOW THEREFORE the Council of The Regional Municipality of Niagara enacts as follows for the 2026 taxation year:

1. That the tax ratio for property in:
  - a. The residential property class is 1.000000;
  - b. The new multi-residential property class is 1.000000;
  - c. The multi-residential class is 1.970000;
  - d. The commercial property class is 1.734900;
  - e. The industrial property class is 2.630000;
  - f. The aggregate extraction class is 2.140048
  - g. The pipelines property class is 1.702100;

- h. The farm property class is 0.250000;
  - i. The managed forest property class is 0.250000;
  - j. The landfill property class is 2.940261.
- 2. That no Tax Class other than those enumerated above in Clause 1 of this by-law exist in the Regional Corporation and its Area Municipalities.
- 3. That the municipal purpose tax reduction for:
  - a. The first class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 25%;
  - b. The second class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 0%.
- 4. That for the purposes of this bylaw:
  - a. The industrial property class includes all properties classified as industrial and large industrial as per Ontario Regulation 282/98;
  - b. The first class of farmland awaiting development and the second class of farmland awaiting development consists of land as defined in accordance with Ontario Regulation 282/98.
- 5. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA

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Robert Foster, Acting Regional Chair

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Ann-Marie Norio, Regional Clerk

Passed: March 26, 2026