



The Corporation of the City of Brampton

By-law

Number 73 - 2026

To Provide for the Levy and Collection of Property Taxes for the Year 2026

WHEREAS section 3 of the Assessment Act, R.S.O. 1990, c. A.31, as amended, provides that all real property, with specific exceptions, is subject to assessment and taxation;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, c. A.31, as amended, and the regulations thereto;

AND WHEREAS it is necessary for the Council of The Corporation of the City of Brampton, pursuant to the Municipal Act, 2001 to levy upon the whole of the assessment for real property for the property classes according to the last revised assessment roll for The Corporation of the City of Brampton the sums set forth for the purposes in Schedule "A" hereto attached for the current year;

AND WHEREAS, the Regional Municipality of Peel has adopted estimates of all sums required by The Regional Municipality of Peel during the year 2026 for the purposes of the Regional Corporation and has provided for a general levy and special levies on Area Municipalities;

AND WHEREAS the tax rates for school purposes are prescribed by Ontario Regulation;

AND WHEREAS the Regional Municipality of Peel delegated to the Council of each area municipality the authority to pass a By-law establishing tax ratios and setting out a method by which the portion of Regional levies will be raised in each area municipality for the 2026 taxation year;

AND WHEREAS the City of Brampton Tax Ratios By-law established the relative amount of taxation to be borne by each property class;

AND WHEREAS it is expedient to provide for the levy and collection of taxes by instalments and to impose penalties on all overdue current levies and interest on all arrears of taxes pursuant to the Municipal Act, 2001;

AND WHEREAS an Interim levy was made by The Corporation of the City of Brampton before the adoption of the estimates for the current year;

NOW THEREFORE the Council of The Corporation of the City of Brampton ENACTS as follows:

1. For the year 2026, the tax rates shown on Schedule "A" to this By-law shall be levied upon the whole of the assessment in each property class shown on Schedule "A" to this By-law.
2. Any amounts levied by the interim levy for 2026 shall be deducted from the amounts levied by this By-law.
3. (1a) Every property within the tax classes of Residential, Farm, Managed Forest & Pipelines shall be taxed according to the tax rates shown on Schedule A to this By-law, and the taxes levied shall be collected in three (3) instalments, (due July 22nd, August 19th, and September 23rd 2026 respectively) provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.

(1b) Every property within the tax classes of Commercial, Industrial and Multi-Residential shall be taxed according to the tax rates shown on Schedule A to this By-law, and the taxes levied shall be collected in three (3) instalments, (due August 19th, September 23rd and October 21st respectively) provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.

(2) Notwithstanding subsection 3 (1a) & (1b), the final levy for real property taxes including local improvement assessments, for those properties subject to an agreement for monthly payments under the City of Brampton Pre-Authorized Tax Payment Program shall be due and payable to the Corporation of the City of Brampton in six (6) instalments where practicable based on the withdrawal day consisting of the option of payment dates on the 1st or the 15th, or the next subsequent business day in the event of a weekend or a statutory holiday, during the months of:

July 2026
August 2026
September 2026
October 2026
November 2026
December 2026

(3) For the year 2026, pursuant to Sections 208(2) of the Municipal Act, 2001, a special charge or tax rate of 0.263923% shall be levied against the ratable property in the improvement area as defined in By-law 119-25, that belongs to a class of property prescribed under the Assessment Act as a business property class for the purposes of Sections 204 to 215 of the Municipal Act, 2001, sufficient to provide the sum of \$430,521 for the purposes of the Brampton Downtown Business Improvement Area, together with interest on the sum at such rate as is required to repay any interest payable by the City on the whole or any part of that sum.

(4) For Payments-in-Lieu (P.I.L.'s) of taxes due to the City, the actual amount due to the City shall be based on the Assessment Roll and the tax rates for 2026, unless otherwise required by regulation.

(5) That property taxes to be levied as a result of additions to the Tax Roll pursuant to the Assessment Act, shall be due and payable in three (3) instalments, provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.

(6) Notwithstanding subsection (5) where property taxes are levied as a result of additions to the Tax Roll pursuant to the Assessment Act, at such points during the year that it is impractical or otherwise not feasible for such taxes to be payable in three instalments then these taxes shall be due and payable on such

dates as may be determined by the Treasurer of the Corporation of the City of Brampton.

4. Notwithstanding section 1 and 3, where the total final levy taxes to be imposed on a property would be less than twenty-five (25) dollars, the amount of actual taxes shall be zero.
5. There shall be added to the Collector's Roll all or any Local Improvement or Special Charges, arrears of charges, fees, costs or other expenses as may be permitted by applicable Provincial legislation and such Local Improvement or Special Charges, arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, as may be specifically authorized by the applicable statute.
6. (1) Pursuant to Section 345(2) of the Municipal Act, 2001 the Treasurer shall add a late payment charge as a penalty for non-payment of the instalment(s) of taxes on the respective due date(s) of one and one quarter percent (1 ¼ %) of the amount of taxes due and unpaid for the first day of default in the year in which the taxes were levied.

(2) Pursuant to Section 345(3) of the Municipal Act, 2001 the Treasurer shall add an interest charge of one and one-quarter percent (1 ¼%) for the non-payment of taxes due and unpaid on the first day of each calendar month.
7. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any late payment charges imposed and collectable under the provisions of subsection 6(1) and 6(2) of this By-law, in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.
8. (1) That the following institutions are hereby authorized to collect instalments of taxes to be credited to the Treasurer:

(1a) All Schedule I and Schedule II banks pursuant to the *Bank Act*;

(1b) Trust Companies incorporated under the laws of the Province of Ontario;

(1c) Credit Union and Caisses Populaires.

(2) The institutions shall provide a receipt to the taxpayer and the City shall credit the taxpayer's account for the amount paid effective on the date of the institution's receipt to the taxpayer.
9. (1) That the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the residence or place of business of the person taxed unless directed otherwise by the taxpayer or agent of the taxpayer, as provided by the *Municipal Act, 2001* as amended.

(2) Immediately after sending a tax bill, the Treasurer shall create a record of the date on which it was sent and this record is, in the absence of evidence to the contrary, proof that the tax bill was sent on that date.
10. If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the City of Brampton that all remaining sections and portions of this By-law continue in force and effect.

ENACTED and PASSED this 6th day of May, 2026

Approved as to
form.

2026/04/08

Colleen Grant


Patrick Brown, Mayor

Approved as to
content.

2026/04/08

Nash Damer


Genevieve Scharback, City Clerk

2026 Tax Rates and Levy

							(\$000s)			
Property Class	Tax Class	CVA	Lower Tier Tax Rate	Upper Tier Tax Rate	Education Tax Rate	Total Tax Rate	City of Brampton Levy	Region of Peel Levy	Education Levy	Total Levy
Residential	RT	92,246,484,380	0.537932%	0.562449%	0.153000%	1.253381%	496,223	518,839	141,137	1,156,200
Residential (Education Only)	RD	0	0.000000%	0.000000%	0.153000%	0.153000%	-	-	-	-
Residential Taxable (full rate, shared PIL)	RH	0	0.537932%	0.562449%	0.153000%	1.253381%	-	-	-	-
Res. Farmland Awaiting Dev. Ph. I	R1	7,451,100	0.161380%	0.168735%	0.045900%	0.376015%	12	13	3	28
Res. Farmland Awaiting Dev. Ph. II	R4	0	0.537932%	0.562449%	0.153000%	1.253381%	-	-	-	-
Multi-Residential	MT	1,765,028,540	0.917174%	0.958976%	0.153000%	2.029150%	16,188	16,926	2,700	35,815
New Multi-Residential	NT	174,053,000	0.537932%	0.562449%	0.153000%	1.253381%	936	979	266	2,182
New Multi-Res (Municipal Reduction) Sub-Class	NT1	0	0.349656%	0.365592%	0.153000%	0.868248%	-	-	-	-
MR Farmland Awaiting Dev. Ph. I	M1	0	0.161380%	0.168735%	0.045900%	0.376015%	-	-	-	-
MR Farmland Awaiting Dev. Ph II	M4	0	0.917174%	0.958976%	0.153000%	2.029150%	-	-	-	-
Commercial Taxable Full Rate	CT	10,284,940,048	0.697752%	0.729553%	0.880000%	2.307305%	71,763	75,034	90,507	237,305
Office Building New Construction: Full	YT	0	0.697752%	0.729553%	0.880000%	2.307305%	-	-	-	-
Office Building New Construction: Excess Land	YU	0	0.697752%	0.729553%	0.880000%	2.307305%	-	-	-	-
Shopping Centre New Construction: Full	ZT	0	0.697752%	0.729553%	0.880000%	2.307305%	-	-	-	-
Shopping Centre New Construction: Excess Land	ZU	0	0.697752%	0.729553%	0.880000%	2.307305%	-	-	-	-
Commercial Taxable (full rate, shared PIL)	CH	1,279,000	0.697752%	0.729553%	0.944727%	2.372032%	9	9	12	30
Commercial Taxable - (no school taxes)	CM	0	0.697752%	0.729553%	0.000000%	1.427305%	-	-	-	-
C.Farmland Awaiting Dev. Ph I	C1	35,141,000	0.161380%	0.168735%	0.045900%	0.376015%	57	59	16	132
C.Farmland Awaiting Dev. Ph II	C4	0	0.697752%	0.729553%	0.880000%	2.307305%	-	-	-	-
Commercial Small Scale On-Farm Business	C7	25,600	0.174438%	0.182388%	0.220000%	0.576826%	0	0	0	0
Commercial Small Scale On-Farm Business 2	C0	0	0.174438%	0.182388%	0.220000%	0.576826%	-	-	-	-
Commercial Excess Land	CU	147,429,412	0.697752%	0.729553%	0.880000%	2.307305%	1,029	1,076	1,297	3,402
Commercial Taxable (vacant land, shared PIL)	CJ	0	0.697752%	0.729553%	0.944727%	2.372032%	-	-	-	-
Office Building	DT	441,942,098	0.697752%	0.729553%	0.880000%	2.307305%	3,084	3,224	3,889	10,197
Office Building Taxable (full rate, shared PIL)	DH	0	0.697752%	0.729553%	0.944727%	2.372032%	-	-	-	-
Office Building Excess Land	DU	5,402,567	0.697752%	0.729553%	0.880000%	2.307305%	38	39	48	125
Shopping Centres	ST	2,967,245,690	0.697752%	0.729553%	0.880000%	2.307305%	20,704	21,648	26,112	68,463
Shopping Centres Excess Land	SU	9,985,870	0.697752%	0.729553%	0.880000%	2.307305%	70	73	88	230
Parking Lot	GT	49,343,206	0.697752%	0.729553%	0.880000%	2.307305%	344	360	434	1,138
Commercial Vacant Land	CX	242,187,509	0.697752%	0.729553%	0.880000%	2.307305%	1,690	1,767	2,131	5,588
Commercial New Construction : Full	XT	0	0.697752%	0.729553%	0.880000%	2.307305%	-	-	-	-
Commercial New Construction : Excess Land	XU	0	0.697752%	0.729553%	0.880000%	2.307305%	-	-	-	-
Commercial New Construction : Vacant Land	XX	0	0.697752%	0.729553%	0.880000%	2.307305%	-	-	-	-
Industrial Taxable Full Rate	IT	1,914,444,828	0.790760%	0.826800%	0.880000%	2.497560%	15,139	15,829	16,847	47,814
Industrial New Construction : Full	JT	0	0.790760%	0.826800%	0.880000%	2.497560%	-	-	-	-
Industrial New Construction Vacant Land	JX	0	0.790760%	0.826800%	0.880000%	2.497560%	-	-	-	-
Industrial Taxable (full rate, shared PIL)	IH	31,624,400	0.790760%	0.826800%	1.066032%	2.683592%	250	261	337	849
Large Industrial New Construction : Full	KT	0	0.790760%	0.826800%	0.880000%	2.497560%	-	-	-	-
I. Farmland Awaiting Dev. Ph I	I1	7,760,200	0.161380%	0.168735%	0.045900%	0.376015%	13	13	4	29
I. Farmland Awaiting Dev. Ph II	I4	0	0.790760%	0.826800%	0.880000%	2.497560%	-	-	-	-
Industrial Small Scale On-Farm Business	I7	0	0.197690%	0.206700%	0.220000%	0.624390%	-	-	-	-
Industrial Small Scale On-Farm Business 2	I0	0	0.197690%	0.206700%	0.220000%	0.624390%	-	-	-	-
Industrial Excess Land	IU	43,089,083	0.790760%	0.826800%	0.880000%	2.497560%	341	356	379	1,076
Industrial Vacant Land	IX	324,484,700	0.790760%	0.826800%	0.880000%	2.497560%	2,566	2,683	2,855	8,104
Industrial Vacant land, Shared PIL	IJ	771,000	0.790760%	0.826800%	1.066032%	2.683592%	6	6	8	21
Industrial Excess Land Shared PIL	IK	9,441,400	0.790760%	0.826800%	1.066032%	2.683592%	75	78	101	253
Large Industrial Taxable	LT	1,067,322,237	0.790760%	0.826800%	0.880000%	2.497560%	8,440	8,825	9,392	26,657
Large Industrial Excess Land	LU	42,942,327	0.790760%	0.826800%	0.880000%	2.497560%	340	355	378	1,073
Pipelines	PT	221,281,500	0.496995%	0.519647%	0.880000%	1.896642%	1,100	1,150	1,947	4,197
Farmland	FT	98,441,000	0.134483%	0.140612%	0.038250%	0.313345%	132	138	38	308
Managed Forests	TT	606,400	0.134483%	0.140612%	0.038250%	0.313345%	1	1	0	2
TOTAL		112,140,148,095					640,548	669,742	300,929	1,611,219