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CM: April 1, 2026 Ward: City Wide
Written approval for this by-law was given by Mayoral Decision MDE-2024 07
Dated April 1, 2026

Bill No. 065

**CITY OF HAMILTON
BY-LAW NO. 26-065**

To Establish Tax Ratios and Tax Reductions for the Year 2026

WHEREAS it is necessary for the Council of the City of Hamilton, pursuant to Section 308 of the Municipal Act, 2001, S.O. 2001, c. 25, to establish tax ratios for the 2026 taxation year for the City of Hamilton; and

WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class; and

WHEREAS it is necessary for the Council of the City of Hamilton, pursuant to Section 308 of the Municipal Act, 2001, S.O. 2001, c. 25, to establish tax ratios for the 2026 taxation year for the City of Hamilton; and

WHEREAS the 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 Assessment Act, R.S.O. 1990, c. A.31 and by the Minister of Finance under Ontario Regulation 282/98; and

WHEREAS tax transition ratios have been prescribed by the Minister of Finance under Ontario Regulation 385/98; and

WHEREAS it is necessary for the Council of the City of Hamilton, pursuant to section 313 of the Municipal Act, 2001, S.O. 2001, c. 25, to establish tax rate reductions for prescribed property subclasses for the 2026 taxation year; and

WHEREAS the tax rate reductions applicable to each property subclass reduce the property tax amounts that would otherwise be levied for municipal purposes; and

WHEREAS the property subclasses for which tax rate reductions are to be established are in accordance with subsection 8(1) of the Assessment Act, R.S.O. 1990, c. A.31.

NOW THEREFORE the Council of the City of Hamilton enacts as follows:

1. This By-law applies to all rateable property within the City of Hamilton.
2. For the 2026 taxation year, the tax ratio for each property class is:

RTC Description	Tax Ratio
Residential	1.0000
Multi-Residential	2.0000
Multi-Residential: Farmland Awaiting Development	0.7500
New Multi-Residential	1.0000
Commercial	1.9800
Commercial: Farmland Awaiting Development	0.7500
Office Building	1.9800
Shopping Centre	1.9800
Parking Lot	1.9800
Industrial	2.8570
Large Industrial	3.3500
Pipeline	1.7947
Landfill	2.9696
Farm	0.1767
Managed Forests	0.2500
Aggregate Extraction	2.4465

3. For the 2026 taxation year, the tax rate 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%;
 - (c) the excess land subclasses in the commercial property class is 0%;
 - (d) the excess land subclasses in the industrial property class is 0%;
 - (e) the vacant land subclass in the industrial property class is 0%;
 - (f) the excess land subclass in the large industrial property class is 0%;

4. Lands in a property tax class or subclass referred to in this By-law shall include all lands in said property tax class or subclass as provided for in Ontario Regulation 282/98.

5. This By-law is deemed to come into force as of January 1, 2026.

PASSED this 1st day of April, 2026.

A. Horwath
Mayor

M. Trennum
City Clerk