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The Corporation of the Town of Niagara-on-the-Lake Information Report to Council

SUBJECT: 2026 Final Tax Rates and Waste Management Levy
DATE: 2026-04-28
REPORT #: CS-26-018
PREPARED BY: Donna Lake, Revenue Coordinator
DEPARTMENT: Corporate Services

BACKGROUND INFORMATION

The purpose of this report is to provide Council with the Final General Tax Rates following the approval and passing of By-Law No. 2025-068, A By-Law to Adopt the Operating Budgets 2026.

The Final General Tax Rates as shown in **Appendix I**, and Special Area for Storm Water Management Tax Rates as shown in **Appendix II**, have been set based on the Town's Budget levying requirements and are set out on the April 28, 2026, agenda as By-Law No. 2026-019.

The Town also levies on behalf of:

- the Niagara Region for Regional General, Special Purposes for Waste Management and Transit per Regional By-Law No. 2026-16,
- the Niagara Health System as per Council approved Report No. CS 09-005, and
- the School Boards as shown in **Appendix III** and **Appendix IV**.

The Region has given the local municipalities the flexibility to apply a flat rate for the Waste Management Fees for the collection and disposal of solid waste, as well as the collection and disposal of recyclable items for both Basic and Enhanced, as shown in **Appendix V**. All properties entitled to and receiving the benefit of solid waste collection will be charged the basic rate. The Queen Street businesses are designated to receive alternate waste collection services and will be charged the basic rate plus the enhanced rate for solid waste collection.

The Town has met the annual requirements for a municipality to finalize tax rates and any subsequent tax levy by-law as outlined in the Municipal Act.

NEXT STEP / CONCLUSION

Council approve By-Law No. 2026-019, To Set and Levy the Rates of Taxation for Town of Niagara-on-the-Lake, Niagara Region and Education Purposes for the Year 2026 as shown in **Appendix VI**.

ATTACHMENTS

- **Appendix I** - Levy Tax Rate Calculation
- **Appendix II** - Special Area Charges for the Consolidated Storm Water Management Improvement Levy Tax Rate Calculation
- **Appendix III** – 2026 Region General, Transit & Education Tax Rates (as provided by the Region)
- **Appendix IV** -Special Area Charges for Niagara Health System Levy Tax Rate Calculation
- **Appendix V** - 2026 Waste Management Fees Summarized by Component & Waste Disposal Rates Calculation
- **Appendix VI** - 2026 Tax Rate Summary