



THE CORPORATION OF THE CITY OF MISSISSAUGA

BY-LAW NUMBER 0061-2026

A by-law to establish the tax ratios and tax rates to levy the residential, commercial, industrial, multi-residential, new multi-residential, pipe line, farm and managed forests property taxes and to levy an amount upon public hospitals, universities and colleges for the year 2026

WHEREAS The Corporation of the City of Mississauga is required under Section 290(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the "*Municipal Act, 2001*"), to adopt yearly estimates of all sums required during the year for the purposes of The Corporation of the City of Mississauga, including the sums required by law to be provided by Council for any local boards of The Corporation of the City of Mississauga;

AND WHEREAS the Council of The Corporation of the City of Mississauga passed Resolution 0016-2026 on January 28, 2026, adopting the 2026 Business Plan and Budget;

AND WHEREAS the 2026 Net Operating Levy is estimated at \$789,732,834;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2026 by the Council of The Corporation of the City of Mississauga pursuant to the *Municipal Act, 2001*;

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

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

AND WHEREAS Section 310 of the *Municipal Act, 2001*, allows an upper-tier municipality to delegate to each of its lower-tier municipalities the authority to pass a by-law establishing the tax ratios for the year within the lower-tier for both lower-tier and upper-tier purposes;

AND WHEREAS pursuant to The Regional Municipality of Peel By-law Number 1-2026, 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 Regional Municipality of Peel adopted in By-law Number 18-2026 on April 9, 2026, estimates of all sums required by The Regional Municipality of Peel during the year 2026 for the purposes of the Regional Corporation that will provide for a general levy and special levies on area municipalities;

AND WHEREAS Ontario Regulation 400/98, under *Education Act*, R.S.O 1990, c.E.2 prescribes the tax rates for school purposes for 2026 for residential properties (including residential, multi-residential, and new multi-residential classes), and for the commercial, industrial, pipe line, farm and managed forest classes;

AND WHEREAS it is necessary for the Council of The Corporation of the City of Mississauga, pursuant to the *Municipal Act, 2001*, to levy on the whole rateable property for the residential, multi-residential, new multi-residential, commercial, industrial, pipe line, farm and managed forest classes according to the last revised assessment roll for The Corporation of the City of Mississauga the sums set forth for various purposes in Schedule A attached hereto for the current year;

AND WHEREAS Section 323 of the *Municipal Act, 2001*, authorizes a local municipality in which there is situated a university designated by the Minister of Training, Colleges and Universities or a college of applied arts and technology, or a public hospital or provincial mental health facility designated by the Minister of Health and Long-Term Care, to levy an annual amount not exceeding the prescribed amount for each full-time student enrolled in the university or college or for each provincially rated bed in the public hospital or provincial mental health facility;

AND WHEREAS Ontario Regulation 384/98, under the *Municipal Act, 2001*, prescribes the rate for universities, colleges of applied arts and technology, and designated public hospitals for the purposes of Section 323 of the *Municipal Act, 2001*;

AND WHEREAS The Regional Municipality of Peel enacted By-law Number 51-2025 on September 25, 2025, establishing in each area municipality the New Multi-Residential (Municipal Reduction) subclass with a tax rate reduction of thirty five percent (35%) effective January 1, 2026;

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

1. For the taxation year 2026, the tax ratio for property in:
  - a) the residential class is 1.000000;
  - b) the commercial class is 1.516977;
  - c) the industrial class is 1.615021;
  - d) the multi-residential class is 1.265604;
  - e) the new multi-residential class is 1.000000;
  - f) the pipe line class is 1.313120;
  - g) the farm class is 0.250000; and
  - h) the managed forests class is 0.250000.
2. For the year 2026, The Corporation of the City of Mississauga shall levy upon the residential, commercial, industrial, multi-residential, new multi-residential, pipe line, farm and managed forests property assessments the rates of taxation per current value assessment for general purposes as set out in Schedule A attached to this By-law.

3. The estimates to be levied for the current year are as set forth in Schedule A attached to this By-law.
4. For universities, colleges of applied arts and technology or designated public hospitals or provincial mental health facilities within the City of Mississauga, taxes due and payable shall be calculated based on \$75 on each:
  - a) full time student enrolled in a designated university or college of applied arts and technology in the year preceding the year of levy;
  - b) provincially rated bed in a designated public hospital or provincial mental health facility as determined by the relevant Provincial Minister.
5. (1) For payments-in-lieu of taxes due to The Corporation of the City of Mississauga, the actual amount due to The Corporation of the City of Mississauga shall be based on the assessment roll and the tax rates for the applicable classes as set out in Schedule A.  
  
(2) Notwithstanding subsection 5(1), payment-in-lieu of taxes due to The Corporation of the City of Mississauga for land that is owned or leased by the Greater Toronto Airports Authority operating the Toronto Pearson International Airport will be calculated in accordance with Ontario Regulation 282/98 under the *Assessment Act*, as amended.
6. Schedule A attached hereto shall be and hereby forms part of this By-law.
7. 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 of The Corporation of the City of Mississauga that all remaining sections and portions of this By-law continue in full force and effect.

ENACTED AND PASSED this 29th day of April, 2026.

Signed by Carolyn Parrish, Mayor and Diana Rusnov, City Clerk.

**Schedule A**  
**The Corporation of the City of Mississauga**  
**2026 Final Tax Rates and Levy**

Class	Description	Returned Assessment for 2026	City Tax Rate (%)	Region Tax Rate (%)	Education Tax Rate (%)	Total Tax Rate (%)
RT	Residential	131,532,522,165	0.396141%	0.538760%	0.153000%	1.087901%
RH	Residential Shared (PIL for Ed)	1,640,500	0.396141%	0.538760%	0.153000%	1.087901%
R1	Res Farm Awaiting Development I	1,719,000	0.118842%	0.161628%	0.045900%	0.326370%
R4	Res Farm Awaiting Development II	0	0.396141%	0.538760%	0.153000%	1.087901%
RD	Residential - Education Only	0	0.000000%	0.000000%	0.153000%	0.153000%
MT	Multi-Residential	6,841,355,522	0.501358%	0.681856%	0.153000%	1.336214%
M1	MR Farm Awaiting Development I	27,614,000	0.118842%	0.161628%	0.045900%	0.326370%
M4	MR Farm Awaiting Development II	0	0.501358%	0.681856%	0.153000%	1.336214%
NT	New Multi-Residential	361,482,600	0.396141%	0.538760%	0.153000%	1.087901%
NT1	New Multi-Residential Sub Class	0	0.257492%	0.350194%	0.153000%	0.760686%
CT	Commercial	20,200,390,867	0.600937%	0.817286%	0.880000%	2.298223%
CH	Commercial Shared (PIL for Ed)	15,779,200	0.600937%	0.817286%	0.944727%	2.362950%
CM	Commercial Taxable (No Ed)	45,493,500	0.600937%	0.817286%	0.000000%	1.418223%
CK	Commercial Excess Land (PIL for Ed)	3,668,900	0.600937%	0.817286%	0.944727%	2.362950%
C1	Commercial Farm Awaiting Development I	78,560,000	0.118842%	0.161628%	0.045900%	0.326370%
C4	Commercial Farm Awaiting Development II	0	0.600937%	0.817286%	0.880000%	2.298223%
C7	Commercial Small Scale On Farm Business I	22,400	0.150234%	0.204321%	0.220000%	0.574556%
C0	Commercial Small Scale On Farm Business II	0	0.150234%	0.204321%	0.220000%	0.574556%
CU	Commercial Excess Land	218,208,969	0.600937%	0.817286%	0.880000%	2.298223%
CJ	Commercial Vacant Land (PIL for Ed)	783,000	0.600937%	0.817286%	0.944727%	2.362950%
CX	Commercial Vacant Land	321,670,674	0.600937%	0.817286%	0.880000%	2.298223%
DT	Office Building	4,355,339,819	0.600937%	0.817286%	0.880000%	2.298223%
DH	Office Building Shared (PIL for Ed)	11,283,500	0.600937%	0.817286%	0.944727%	2.362950%
DU	Office Building Excess Land	40,860,742	0.600937%	0.817286%	0.880000%	2.298223%
DK	Office Building Excess Land (PIL for Ed)	4,322,300	0.600937%	0.817286%	0.944727%	2.362950%
ST	Shopping Centre	6,959,828,490	0.600937%	0.817286%	0.880000%	2.298223%
SU	Shopping Centre Excess Land	27,044,000	0.600937%	0.817286%	0.880000%	2.298223%

City of Mississauga Levy	Region of Peel Levy	Education Levy	Total Levy
521,054,716	708,644,055	201,244,759	1,430,943,530
6,499	8,838	2,510	17,847
2,043	2,778	789	5,610
0	0	0	0
0	0	0	0
34,299,689	46,648,211	10,467,274	91,415,174
32,817	44,632	12,675	90,124
0	0	0	0
1,431,982	1,947,522	553,068	3,932,572
0	0	0	0
121,391,688	165,094,942	177,763,440	464,250,070
94,823	128,961	149,070	372,854
273,387	371,812	0	645,199
22,048	29,985	34,661	86,694
93,363	126,975	36,059	256,397
0	0	0	0
34	46	49	129
0	0	0	0
1,311,299	1,783,391	1,920,239	5,014,929
4,705	6,399	7,397	18,501
1,933,039	2,628,969	2,830,702	7,392,710
26,172,862	35,595,577	38,326,990	100,095,429
67,807	92,218	106,598	266,623
245,547	333,949	359,575	939,071
25,974	35,326	40,834	102,134
41,824,207	56,881,695	61,246,491	159,952,393
162,517	221,027	237,987	621,531

**Schedule A**  
**The Corporation of the City of Mississauga**  
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Class	Description	Returned Assessment for 2026	City Tax Rate (%)	Region Tax Rate (%)	Education Tax Rate (%)	Total Tax Rate (%)
GT	Parking Lot	148,808,700	0.600937%	0.817286%	0.880000%	2.298223%
IT	Industrial	4,510,060,521	0.639777%	0.870108%	0.880000%	2.389885%
IH	Industrial Shared (PIL for Ed)	64,508,312	0.639777%	0.870108%	1.066032%	2.575917%
I1	Industrial Farm Awaiting Development I	50,394,700	0.118842%	0.161628%	0.045900%	0.326370%
I4	Industrial Farm Awaiting Development II	0	0.639777%	0.870108%	0.880000%	2.389885%
I7	Industrial Small Scale On-Farm Business I	0	0.159944%	0.217527%	0.220000%	0.597471%
I0	Industrial Small Scale On-Farm Business II	0	0.159944%	0.217527%	0.220000%	0.597471%
IU	Industrial Excess Land	48,853,741	0.639777%	0.870108%	0.880000%	2.389885%
IX	Industrial Vacant Land	155,829,800	0.639777%	0.870108%	0.880000%	2.389885%
II	Industrial - Water Intake System	0	0.639777%	0.870108%	1.066032%	2.575917%
IJ	Industrial Vacant Land (PIL for Ed)	1,747,000	0.639777%	0.870108%	1.066032%	2.575917%
IK	Industrial Excess Land (PIL for Ed)	15,939,288	0.639777%	0.870108%	1.066032%	2.575917%
LT	Large Industrial	1,007,212,582	0.639777%	0.870108%	0.880000%	2.389885%
LH	Large Industrial Shared (PIL for Ed)	0	0.639777%	0.870108%	1.066032%	2.575917%
LJ	Large Industrial Vacant Land (PIL for Ed)	0	0.639777%	0.870108%	1.066032%	2.575917%
LK	Large Industrial Excess Land (PIL for Ed)	0	0.639777%	0.870108%	1.066032%	2.575917%
LU	Large Industrial Excess Land	48,110,533	0.639777%	0.870108%	0.880000%	2.389885%
PT	Pipe Line	169,391,000	0.520181%	0.707456%	0.880000%	2.107637%
FT	Farm	4,582,600	0.099035%	0.134690%	0.038250%	0.271975%
TT	Managed Forests	576,700	0.099035%	0.134690%	0.038250%	0.271975%
		177,275,605,625				

City of Mississauga Levy	Region of Peel Levy	Education Levy	Total Levy
894,247	1,216,192	1,309,517	3,419,956
28,854,312	39,242,398	39,688,533	107,785,243
412,709	561,292	687,679	1,661,680
59,890	81,452	23,131	164,473
0	0	0	0
0	0	0	0
0	0	0	0
312,555	425,080	429,913	1,167,548
996,963	1,355,888	1,371,302	3,724,153
0	0	0	0
11,177	15,201	18,624	45,002
101,976	138,689	169,918	410,583
6,443,910	8,763,837	8,863,471	24,071,218
0	0	0	0
0	0	0	0
0	0	0	0
307,800	418,614	423,373	1,149,787
881,140	1,198,367	1,490,641	3,570,148
4,538	6,172	1,753	12,463
571	777	221	1,569
789,732,834	1,074,051,267	549,819,243	2,413,603,344