GTA Regions summary of tax tools 2026

Appendix 3

Tax ratios - base property class

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Delegation of tax ratio setting	Yes			N/A	No	No	No
Commercial (C)	1.516977	1.297100	1.347534	2.331028	1.332100	1.456500	1.450000
Industrial (I)	1.615021	1.470000	1.591035	2.500000	1.643200	2.090700	2.023500
Multi-residential (M)	1.265604	1.705000	1.722344	1.737361	1.000000	2.000000	1.866500
New Multi-residential (N)	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.100000
Pipelines (P)	1.313120	0.923900	1.009275	1.923425	0.919000	1.061700	1.229400
Farm (F)	0.250000	0.250000	0.170800	0.250000	0.250000	0.200000	0.200000
Managed Forest (T)	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000
Landfill (H)	–	–	1.233526	–	1.100000	1.456500	–
Aggregate Extraction (V)	–	–	1.294635	–	1.337082	1.701216	1.646535

Tax ratios - optional property class

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Office buildings (D)	*			*	*	*	1.450000
Parking lots (G)	*			*	*	*	*
Shopping centres (S)	*			*	*	*	1.450000
Residual commercial (K)	*			*	*	*	*
Large industrial (L)	*			*	*	*	2.023500

*Optional property class not established

Vacant and excess land discount

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Commercial property class	0%			30%	0%	0%	0%
Industrial property class	0%			35%	0%	0%	0%

Vacant unit rebate program

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Commercial property class	0%			0%	0%	0%	0%
Industrial property class	0%			0%	0%	0%	0%

Farmland awaiting development discount

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Phase I	70%			60%	75%	25%	25%
Phase II	0%			30%-35%	0%	0%	0%

Charities and similar organizations rebate

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Charities	40%			40%	40%	40%	40%
Royal Canadian Legions or Veterans Associations	100%			100%	100%	100%	100%
Not for profit childcare centres (C & I property classes)	No			No	No	No	No
Similar organizations included in the program	No			No	No	No	No

GTA Regions summary of tax tools 2026 - continued

Appendix 3

Low-income seniors/disabled homeowners

Item	Mississauga	Brampton	Caledon	Toronto	York	Halton	Durham
Type of program (tax increase protection)	$601 rebate^	$590 rebate^	$1,050 rebate	Deferral or cancellation	Deferral	Deferral** & rebate***	Deferral ****

^Indexed annually
** Full Property Tax Deferral set up in 2016 (in addition to legislated deferral program)
*** Annual Rebate: Burlington-$575, Halton Hills-$500 and Oakville-$500
**** No additional rebate programs available at Regional level, however several local municipalities have individual programs

Capping options

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Funding of cap	– [1]			Clawback	– [1]	– [1]	– [1]
Cap using the previous year's annualized tax	–			10%	–	–	–
Cap using the previous year's CVA tax	–			–	–	–	–
Threshold on increasing properties	–			$500	–	–	–
Threshold on decreasing properties	–			$500	–	–	–
Remove previous year's CVA tax properties from capping	–			No	–	–	–
Remove CVA tax crossover properties from capping	–			No	–	–	–
Exclude reassessment increase	–			N/A	–	–	–
Four-year phase-out from the capping program	–			No	–	–	–
Vacant land excluded from capping phase-out eligibility	–			No	–	–	–
Immediate exit from the capping program	–			No	–	–	–

[1] Capping program has been phased-out for Peel, York, Halton and Durham Regions

Other tax policy tools

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Municipal tax reductions	No			No	No	No	No
Optional new multi-residential (municipal reduction) tax subclass	Yes (@ 35%)			Yes (@ 15%)	Yes (@ 35%)	No	No
Optional affordable rental housing subclass (new multi-residential property class)	No			No	No	Yes (@ 35%)~	No
Optional affordable rental housing subclass (multi-residential property class)	No			No	No	No	No
Optional tax on vacant residential units	No			Yes (@3%)	No	No~~	No
Optional small business property tax subclass	No			Yes Commercial - 20% reduction	No	No	No
New construction/new to class phase-out by 2008	Yes			Yes	Yes	Yes	Yes
Phase-in program (residential property class)	No			No	No	No	No
Graduated tax bands (for commercial or industrial properties)	No			No	No	No	No

~ On April 15th, 2026, Halton Region Council approved a 35% reduction for the New Multi-Residential Property Class for new properties only. The subclass applies to new residential units only with a building permit issued after January 1, 2026 (FN-08-26)
~~ On January 27, 2025, Oakville Council approved moving forward with a Vacant Home Tax and directed staff to report back in Q3 2025 with program details, following Halton Region's October 2024 report on the Vacant Home Tax, from which Burlington, Milton, and Halton Hills have opted out. As of 2026, there is no Vacant Homes Tax program currently in Halton Region or its Local Municipalities