

# The Corporation of the City of Belleville

## By-law Number 2026-037

### A By-law to Set Tax Ratios and Tax Reductions for the City of Belleville

**Whereas** it is necessary for the Council of the City of Belleville, pursuant to Section 308(4) of the Municipal Act, 2001 S.O. 2001, c.25, as amended, to establish the tax ratios for 2026 for the City of Belleville;

**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 Minister of Finance pursuant to Section 7 of the Assessment Act, R.S.O. 1990, c.A.31, as amended;

**And Whereas** it is necessary for the Council of the City of Belleville, pursuant to section 313 (1) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, to establish tax reductions for the prescribed property subclasses for 2026;

**And Whereas** the property subclasses for which tax rate reductions are to be established are prescribed under subsection 8 of the Assessment Act, R.S.O. 1990, c. A.31, as amended;

**And Whereas** the tax rate reductions reduce the tax rates that would otherwise be levied for municipal purposes;

**And Whereas** the determination of maximum taxes for municipal and school purposes payable in respect of property in the commercial classes, industrial classes, or multi-residential property classes for 2026 is in accordance with subsection 329.1 (1) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended;

**Now Therefore** the Council of The Corporation of the City of Belleville hereby enacts as follows:

1. For the taxation year 2026, the tax ratios for the property classes as outlined in Schedule "A".
2. Pursuant to clause 313 (1.3) (a) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, the tax rate reduction in paragraphs 2, 3, 4 and 5 of subsection 313 (1) of the Municipal Act, 2001 does not apply.
3. For the purposes of this by-law:
  - a. The commercial property class includes all commercial office, shopping centre, and parking lot property.
  - b. The industrial property class includes all large industrial property.
4. This by-law shall come into force and take effect on the final passing thereof.

**Read and passed this 13 day of April 2026.**

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**Neil R. Ellis, Mayor**

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**J. Douglas Irwin, Clerk**

**Schedule “A”  
to By-law Number 2026-037 for  
The Corporation of the City of Belleville**

City of Belleville  
2026 Tax Rates

**Schedule A - Ratios**

Property Class	Description	Current Ratio
<b><u>Taxable</u></b>		
RT	Residential/farm	1.000000
RD	Residential/farm Education Only (Veteran Service Clubs)	0.000000
CT/GT	Commercial Taxable	1.919122
CU	Commercial Excess	1.919122
CX	Commercial Vacant	1.919122
DT	Office Building	1.919122
DU	Office Building Excess	1.919122
ST	Shopping Centre	1.919122
SU	Shopping Centre Excess	1.919122
IT	Industrial Taxable	2.400000
IU	Industrial Excess	2.400000
IX	Industrial Vacant	2.400000
VT	<i>Aggregate Extraction - Full (New 2026)</i>	1.952895
LT	Large Industrial Taxable	2.400000
LU	Large Industrial Excess	2.400000
MT	Multi-residential	2.000000
NT	<i>Multi-residential New Construction</i>	1.000000
PT	Pipelines	1.233980
FT	Farmlands	0.250000
TT	Managed Forest	0.250000
<b><u>PILS</u></b>		
RG	Residential/farm PIL - General Municipal Only	1.000000
CF	Commercial PIL – Full	1.919122
CG/GG/DG	Commercial PIL - General Municipal Only	1.919122
CH	Commercial PIL - Full Shared	1.919122
CZ	Commercial PIL - General Vacant Land Municipal Only	1.919122
CJ/CK	Commercial Vacant PIL – Shared	1.919122
CY	Commercial Vacant PIL – Full	1.919122
<i>HF</i>	<i>Landfill – Full</i>	0.914659
CP	Commercial New C PIL - Full Prov Tenant	1.919122
IH	Industrial PIL – Shared	2.400000
IJ	Industrial Vacant PIL – Shared	2.400000