



Corporation of the Township of Brock

Staff Report to the Members of Council

From: Kimberly Villeneuve and Trena DeBruijn
Position: Tax Collector/Manager of Accounting; and
Director of Finance/Treasurer
Title / Subject: 2026 Interim Tax Levy By-Law
Date of Meeting: November 24, 2025
Report No: 2025-FI-033

1.0 Issue / Origin

The purpose of this report is to obtain Township of Brock Council approval for a by-law to implement and collect the interim tax levy for the year 2026.

2.0 Background

Section 317(3) of the Municipal Act, 2001, S.O. 2001, c.25 ("Municipal Act, 2001") outlines the requirements of a municipality when adopting a by-law to collect an interim tax levy.

"The amounts levied are subject to the following rules:

1. The amount levied on a property shall not exceed the prescribed percentage of fifty percent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
2. The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class.
3. For the purpose of calculating the total amount of taxes for the previous year under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year."

3.0 Analysis

To enable the Township of Brock to bill and collect the 2026 interim tax levy, Council approval of the 2026 Interim Tax Levying By-Law is required to meet the legislative deadline for mailing prior to the first withdrawal, being January 1, 2026.

The By-Law, as outlined in Attachment 1, sets the following collection due dates:

- First Interim Installment – February 25, 2026
- Second Interim Installation – April 24, 2026

OR

- Six installments for the monthly pre-authorized tax payment plan on the 1st business day of the month or the next subsequent business day in the event of a statutory holiday, of the months of January, February, March, April, May and June 2026.

In December each year the Region of Durham reports Interim Regional Property Tax Levy recommendations be calculated in part:

- A) That a 2026 interim Region of Durham property tax levy be imposed on the lower tier municipalities for all property classes; and,
- B) That the amount due from each lower tier municipality is estimated to be equivalent to 50% of their respective share of the Region of Durham property tax collected in 2025.

The Region of Durham tax levy is estimated to be presented to Regional Council in late 2026.

4.0 Related Policies / Procedures

None

5.0 Financial / Budget Assessment

The interim tax levy calculations are based on an estimate of 50% of the 2025 taxes and will produce tax levies of approximately \$5,617,160 for Township of Brock purposes, \$7,981,590 for Region of Durham purposes, and \$2,023,440 for Education purposes.

5.1 Asset Management

N/A

6.0 Climate Change Impacts

N/A

7.0 Communications

The 2026 Interim Tax Levy due dates will be communicated to taxpayers.

8.0 Conclusion

Staff recommend that Council approve the Interim Tax Levy By-Law, to allow the Township to begin receiving tax payments as of January 1, 2026.

9.0 Recommendation

BE IT RESOLVED THAT Report-FI-033, By-law to provide for 2026 Interim Tax Levying be received for information, and

THAT the 2026 Interim Levying By-law as outlined in Attachment 1 to Report FI-033 be approved.