



## Corporation of the Township of Brock

### Staff Report to the Members of Council

**From:** Kimberly Villeneuve  
**Position:** Manager of Revenue  
**Title / Subject:** 2026 Final Tax Levy By-law  
**Date of Meeting:** April 13, 2026  
**Report No:** 2026-FI-010

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#### 1.0 Issue / Origin

The purpose of this report is to obtain approval for the 2026 Final Tax Rates By-law.

Contained in this report are the following attachments:

- Attachment 1 – By-law Number 3413-2026 - 2026 Final Tax Rate By-law
- Attachment 2 – By-law Number 3413-2026 – 2026 Final Tax Rate By-law – Schedule A – Township of Brock, Region of Durham and Durham School Board Tax Rates

#### 2.0 Background

The *Municipal Act, 2001, as amended*, S.312 provides that for the purpose of raising the general local municipal levy, a local municipality shall each year pass a by-law levying a separate tax rate on the assessment in each realty tax class for municipal purposes.

#### 3.0 Analysis

Brock Township Council is required to approve the 2026 Final Tax Rate By-law (Attachment 1) to allow for the billing and collections of the 2026 final tax levy. The By-law sets the tax rates for the various property tax classes and establishes the tax installment due dates.

The 2026 final tax billing due dates will be July 24, 2026, and September 25, 2026.

#### 4.0 Related Policies / Procedures

Township of Brock - Tax Collection Policy  
Region of Durham Tax Rates & Tax Ratios By-laws

## **5.0 Financial / Budget Assessment**

The Township of Brock 2026 tax levy requirement is \$11,732.832. The 2026 Payment In Lieu of Taxes budget is \$215,000 as approved by Council during budget deliberations.

### **5.1 Asset Management**

N/A

## **6.0 Climate Change Impacts**

N/A

## **7.0 Communications**

The Township of Brock Treasury will release the 2026 Final Tax Bills in June 2026. The Township of Brock website has been updated with tools and information for Brock residents to manager their tax accounts effectively. The Township of Brock communications team will also post updates throughout the year on property tax matters such as installment dates, electronic billing, pre-authorized debit application forms and other forms and applications to facilitate resident tax account management.

## **8.0 Conclusion**

That this report be endorsed by Council for the 2026 year.

## **9.0 Recommendation**

Be It Resolved That Report # 2026-FI-010, titled “ 2026 Final Tax Rate By-Law Report”, be received; and

That Council consider at their meeting held on April 13, 2026, By-law # 3413-2026 being the 2026 Final Tax Rates By-law providing for the billing and collection of the 2026 tax levies for all property classes, attached as Appendix 1 to Report # 2026-FI-010.