

GTA Regions summary of tax tools - 2023

Appendix 3

Tax ratios - base property class

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Delegation of tax ratio setting	Yes			No	No	No	No
Commercial (C)	1.516977	1.297100	1.347534	2.581835	1.3321	1.4565	1.4500
Industrial (I)	1.615021	1.470000	1.591035	2.513009	1.6432	2.0907	2.0235
Multi-residential (M)	1.265604	1.705000	1.722344	1.963498	1.0000	2.0000	1.8665
New multi-residential (N)	1.000000	1.000000	1.000000	1.000000	1.0000	1.0000	1.1000
Pipelines (P)	1.313120	0.923900	1.009275	1.923561	0.9190	1.0617	1.2294
Farm (F)	0.250000	0.250000	0.170800	0.250000	0.2500	0.2000	0.2000
Managed forest (T)	0.250000	0.250000	0.250000	0.250000	0.2500	0.2500	0.2500
Landfill (H)	-	-	1.233526	-	1.1000	1.4565	-

Tax ratios - optional property class

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Office buildings (D)	*			*	*	*	1.4500
Parking lots (G)	*			*	*	*	*
Shopping centres (S)	*			*	*	*	1.4500
Residual commercial (K)	*			*	*	*	*
Large industrial (L)	*			*	*	*	2.0235

*Optional property class not established

Vacant and excess land discount

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

Item	Peel			Toronto	York	Halton	Durham
	Mississauga	Brampton	Caledon				
Rebate %	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 2023 - continued

Appendix 3

Low-income seniors/disabled homeowners

Item	Mississauga	Brampton	Caledon	Toronto	York	Halton	Durham
Type of program (tax increase protection)	\$488 Rebate [^]	\$547 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-\$550, 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 small business property tax subclass		No		Yes Commercial - 15% reduction	No	No	No
Optional tax on vacant residential units		No		Yes (at 1%)	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