

Authority: City Council Item CC38.1, adopted as amended by City of Toronto Council on February 10, 2026
City Council voted in favour of this by-law on February 10, 2026
Written approval of this by-law was given by Mayoral Decision 5-2026 dated February 10, 2026

CITY OF TORONTO

BY-LAW 131-2026

To amend City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, Municipal Code Chapter 844, Waste Collection, Residential Properties and Chapter 849, Water and Sewage Services and Utility Bill.

Whereas Council wishes to adopt amendments to Chapter 767, Chapter 844 and Chapter 849 to amend the household income for the property tax deferral and tax cancellation programs, the solid waste single family residential low-income relief program and the water rebate for low-income seniors and low-income disabled persons and the co-operative housing grant program;

The Council of the City of Toronto enacts:

1. Municipal Code Chapter 767, Taxation, Property Tax, is amended by:
 - (A) amending the definition of "Eligible Person" in § 767-5.1(B) by deleting the words "in 2025, \$60,000" and replacing them with the words "in 2026, \$62,000", so it reads as follows:

ELIGIBLE PERSON – A low-income person or the spouse or widow of such person, who has a household income in an amount equal to or less than the following:

 - (1) in 2026, \$62,000; and
 - (2) in future years, effective January 1 of the calendar year, the previous calendar year's household income as adjusted by the Statistics Canada, All-items Consumer Price Index by City Annual Change – Toronto for the year.
 - (B) deleting the definition of "Eligible Person" in § 767-13(A) and replacing it as follows:

ELIGIBLE PERSON – a low-income person, or the spouse, or widow, of such a person, who satisfies the eligibility requirements as outlined in §767-13C and who has a household income of:

 - (1) in 2026, \$62,000; and
 - (2) in future years, effective January 1 of the calendar year, the previous calendar year's household income as adjusted by the Statistics Canada, All-items Consumer Price Index by City Annual Change – Toronto for the year.
2. Municipal Code Chapter 844, Waste Collection, Residential Properties is amended by:

- (A) amending the definition of "Eligible Person" from § 844-30.1A by deleting the words "in 2025, \$60,000" and replacing them with the words "in 2026, \$62,000", so it reads as follows:

ELIGIBLE PERSON - A low-income person or the spouse or widow of such person, who has a household income in an amount equal to or less than the following:

- A. in 2026, \$62,000; and
- B. in future years, effective January 1 of the calendar year, the previous calendar year's household income as adjusted by the Statistics Canada, All-items Consumer Price Index by City Annual Change – Toronto for the year.

- (B) deleting the definition of "Eligible Person" in § 844-43 and replacing it as follows:

ELIGIBLE PERSON – a low-income person, or the spouse, or widow, of such a person, who satisfies the eligibility requirements as outlined in §844-45 and who has a household income of:

- (1) in 2026, \$62,000; and
- (2) in future years, effective January 1 of the calendar year, the previous calendar year's household income as adjusted by the Statistics Canada, All-items Consumer Price Index by City Annual Change – Toronto for the year.

3. Municipal Code Chapter 849, Water and Sewage Services and Utility Bill is amended by:

- (A) amending the definition of Eligible Person from § 849-14.1 by deleting the words "in 2025, \$60,000" and replacing them with the words "in 2026, \$62,000", so it reads as follows:

ELIGIBLE PERSON - A low-income person or the spouse or widow of such person, who has a household income in an amount equal to or less than the following:

- A. in 2026, \$62,000; and
- B. in future years, effective January 1 of the calendar year, the previous calendar year's household income as adjusted by the Statistics Canada, All-items Consumer Price Index by City Annual Change – Toronto for the year.

- (B) deleting the definition of "Eligible Person" in § 849-37 and replacing it as follows:

ELIGIBLE PERSON – a low-income person, or the spouse, or widow, of such a person, who satisfies the eligibility requirements as outlined in §849-39 and who has a household income of:

- (1) in 2026, \$62,000; and

- (2) in future years, effective January 1 of the calendar year, the previous calendar year's household income as adjusted by the Statistics Canada, All-items Consumer Price Index by City Annual Change – Toronto for the year.
- (C) deleting the definition of "Low Income Person" in § 849-26 and replacing it as follows:
- LOW INCOME PERSON – A person who is a customer who has a household income of:
- (1) in 2026, \$62,000; and
- (2) in future years, effective January 1 of the calendar year, the previous calendar year's household income as adjusted by the Statistics Canada, All-items Consumer Price Index by City Annual Change – Toronto for the year.
- (D) adding a definition of "Household Income" in § 849-26 as follows:
- HOUSEHOLD INCOME - the combined gross income of all persons occupying the subject property.

4. This bylaw comes into effect January 1, 2026.

Enacted and passed on February 10, 2026.

Frances Nunziata,
Speaker

John D. Elvidge,
City Clerk

(Seal of the City)