

TABLE 1: 2026 COUNTY OF WELLINGTON TAX RATIOS, DISCOUNTS AND RATES

Property Class/Subclass	Provincial Range of Fairness	Provincial Threshold ratio	Revenue Neutral ratio	2026 County Tax ratio	2026 Discounts	2026 County Tax Rates
Taxable - Broad Property Classes						
residential/farm (RT)	1.0 to 1.0			1.000000		0.00742204
multi-residential (MT)	1.0 to 1.1	2.0000	1.9000	1.900000		0.01410188
new multi-residential (NT)	1.0 to 1.1	1.1000	1.1000	1.100000		0.00816425
commercial (CT)	0.6 to 1.1	1.9800	1.4910	1.491000		0.01106626
industrial (IT)	0.6 to 1.1	2.6300	2.4000	2.400000		0.01781290
pipeline (PT)	0.6 to 0.7		2.2500	2.250000		0.01669959
farmland (FT)	0.01 to 0.25			0.250000		0.00185551
managed forests (TT)	0.25 to 0.25			0.250000		0.00185551
landfill (HF) PILT	0.6 to 1.1		1.9400	2.030000		0.01506675
aggregate extraction (VT)	0.6 to 1.1	2.6300	1.9528	1.952895	0%	0.01449447
Taxable Sub-Classes by RTC/RTQ						
commercial farmland class I (C1)	0.25 to 0.75			0.750000	0%	0.00556653
commercial small scale on farm (C7)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial small scale on farm 2 (C0)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial taxable shared (CH)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
comm vacant land taxable shared (CJ)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial excess land (CU)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial vacant land (CX)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
office building (DT)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
parking lot (GT)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
industrial farmland class I (I1)	0.25 to 0.75			0.750000	0%	0.00556653
industrial small scale on farm (I7)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01781290
industrial small scale on farm 2 (I0)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01781290
industrial taxable shared (IH)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01781290
industrial vacant land shared (IJ)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01781290
industrial excess land shared (IK)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01781290
industrial excess land (IU)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01781290
industrial vacant land (IX)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01781290
large industrial (LT)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01781290
large ind excess land (LU)	0.6 to 1.1	2.6300	2.4000	2.400000	0%	0.01781290
res/farm farmland class I (R1)	0.25 to 0.75			0.750000	0%	0.00556653
residential taxable shared (RH)	1.0 to 1.0			1.000000	0%	0.00742204
shopping centre (ST)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
shopping centre excess land (SU)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
Payment-In-Lieu of Taxes - Upper Tier County Rates by RTC/RTQ						County PILT
commercial full (CF)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial general no school (CG)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial full taxable tenant of Province (CP)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial excess land taxable tenant (CQ)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial vacant land taxable tenant (CR)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial full excess land (CV)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial excess land general no school (CW)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
commercial full vacant land (CY)	0.6 to 1.1	1.9800	1.4910	1.491000	0%	0.01106626
farmland general no school (FG)	0.01 to 0.25			0.250000		0.00185551
farmland full taxable tenant (FP)	0.01 to 0.25			0.250000		0.00185551
residential full (RF)	1.0 to 1.0			1.000000		0.00742204
residential general no school (RG)	1.0 to 1.0			1.000000		0.00742204
residential full taxable tenant (RP)	1.0 to 1.0			1.000000		0.00742204