

2026 Tax Rates – Business Improvement Areas

Presented To:	City Council
Meeting Date:	April 28, 2026
Type:	Correspondence for Information Only
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Recommended by:	General Manager of Corporate Services

Report Summary

This report provides information regarding the establishment of the Flour Mill Business Improvement Area (BIA) and Downtown Sudbury BIA tax rates and levies for 2026.

Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

The report refers to operational matters.

Financial Implications

There is no budget impact, as the City collects the levied amounts, and remits the funds to each Business Improvement Area.

Background

Each spring the Flour Mill Improvement Area (BIA) and Downtown Sudbury BIA pass their budgets and levies for the current year and request Council's approval of the same, together with the corresponding tax rate by-laws.

Upon City Council approval, the Finance Division establishes the appropriate tax rate and levies business improvement area taxes. The levy is applied against all properties in the commercial and industrial tax classes in each respective area according to the returned assessment roll.

Staff have reviewed the current value assessments in each BIA jurisdiction and tax rates have been established to meet budget requirements.

The BIA levy will coincide with the 2026 final tax billing and revenues will be remitted to the Flour Mill and Downtown Sudbury business improvement areas on or about the final tax instalment due dates.

2026 Operating Budgets

The 2026 tax levy for the Flour Mill BIA in the amount of \$15,965.65 is before Council for approval and a copy of the minutes approving this budget is attached for information.

The 2026 levy request for the Downtown Sudbury BIA is also before Council for approval. The 2026 budget provides for a levy of \$672,590 and a copy of this request is attached for information.

The City will provide 75% of the levy to the respective BIAs on June 30, 2026 with the remaining 25% to be provided on July 31, 2026.

2026 Tax Rates

The following reflects the BIA tax rates for the properties in the Flour Mill BIA:

Commercial and Industrial	0.063916%
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The following reflect the BIA tax rates for the properties in the Downtown Sudbury BIA:

Commercial and Industrial	0.460480%
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By-law Approval

By-laws approving the 2026 operating budgets and adopting these rates for both business improvement areas are included in the agenda of the April 28, 2026, Council meeting.