

Ministry of Education

Education Labour and Finance
Division

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Ministère de l'Éducation

Division des relations de travail et du
financement en matière d'éducation

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2026: B01

Date: May 4, 2026
Memorandum To: Municipal Treasurers/Clerk-Treasurers
Directors of Education
Secretary/Treasurers of School Authorities
From: Andrew Davis
Assistant Deputy Minister
Education Labour and Finance Division
Subject: 2026 Proportions of Enrolment for purposes of the
Education Act, subsections 238(2) and 257.8(3)

The Ministry of Education is required to publish, for each common jurisdictional area, the proportion of enrolment between school boards by municipality. These proportions, which are updated annually, are to be used by municipal clerks and treasurers to distribute **taxes on business property** (i.e., commercial, industrial and pipeline), **payments in lieu** or any other rateable property which does not have designated tax support to school boards. The proportions to be used for 2026 are attached as Table A.

As required under the *Education Act*, this table will be published shortly in **The Ontario Gazette**. Please note, The Ontario Gazette is the official Government of Ontario publication for all government notices.

The Ministry of Finance is responsible for setting tax rates for education. For the March 31st payment, section 257.11(1) of the *Education Act* requires municipalities to pay 25 percent of the previous calendar year (2025) amount levied for education taxes. On June 30, the amount of the payment is to be 50 percent of the amount to be levied for the current calendar year less the March 31 payment. The September 30 payment is to be 25 percent of the amount levied

for the current calendar year and the December 15 payment is to be the balance owing for the current calendar year. Please note that because the March 31 payment is based on the previous year, the proportions of enrolment share on Table A do not come into effect until the June 30 payment. School boards and municipalities can also arrange for a different instalment payment schedule by entering into an agreement as defined under section 257.11(5) of the *Education Act*.

If you have any questions, or require additional information, please contact Alexander Buske at (416) 318-7203 or via email at Alexander.Buske@ontario.ca.

Original signed by

Andrew Davis
Assistant Deputy Minister
Education Labour and Finance Division

cc: District School Board Superintendents of Business
Laurie Miller, Assistant Deputy Minister, Local Government Division, Ministry of Municipal Affairs and Housing
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