

THE CORPORATION OF THE TOWN OF SHELBURNE
BY-LAW NUMBER 18-2024

**BEING A BYLAW TO STRIKE THE RATES OF TAXATION, AND TO
FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF
PAYMENT THEREOF FOR THE YEAR 2024**

WHEREAS the Council of the Corporation of the Town of Shelburne has, in accordance with the Municipal Act, 2001, S.O. 2001, Section 308 and Section 313 as amended, considered the estimates of the Municipality for the year 2024.

AND WHEREAS pursuant to the County of Dufferin By-Law Number 2024-03, the County of Dufferin passed a by-law to set tax ratios and to set tax rate reductions for prescribed property subclasses for county purposes and lower tier municipal purposes;

AND WHEREAS the tax ratios established the relative amount of taxation to be borne by each property class and have been set for the taxation year 2024 as follows:

The Residential Class is	1.0000
The Multi-Residential Class is	1.7000
The New Multi-Residential Class is	1.1000
The Commercial Class is	1.2200
The Industrial Class is	2.1984
The Pipeline Class is	0.8421
The Landfills Class is	1.1815
The Farmland Class is	0.2200
The Managed Forest Class is	0.2500

AND WHEREAS all property assessment rolls on which the 2024 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, ch. A. 31, as amended (hereinafter referred to as the “Assessment Act”) subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS the “Residential Assessment”, “Multi-Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Pipeline Assessment”, “Farmlands Assessment” and the applicable subclasses pursuant to Section 7 of the Assessment Act as amended by the Fair Municipal Finance Act, 1997 and Regulations thereto, have been determined on the basis of the aforementioned property assessment rolls and are detailed on Schedule “A” attached hereto and which forms part hereof;

AND WHEREAS pursuant to the County of Dufferin By-Law 2024-04, the County of Dufferin passed a by-law to adopt the estimates of all sums required by the County of Dufferin for the purposes of the County and to provide a Levy on area municipalities.

AND WHEREAS the Province of Ontario has regulated under the Education Act, subsections 238(2) and 257.8(3) all education tax rates for 2024; and are hereby adopted in order to be applied against the whole of the Assessment for real property.

AND WHEREAS it is also expedient to provide for the levy of a special charge based on ratable property in a business improvement area which has been designated under the Municipal Act, 2001, S.O. 2001, Chapter 25 as amended, subsection 205 (1) and (2) that it is in a prescribed business property class sufficient to provide a sum equal to the sum of money provided for the purposes of the board of management.

AND WHEREAS the Treasurer shall add all or any arrears for special charges such as developer charges, fees identified in the Fire Service By-law Tariff of Fees and Police False Alarms By-law, fees associated with Property Standards & By-law Enforcement matters, fees regarding registered tax properties, dog licensing fees and water/sewer arrears, any and all fees and charges included in Section 398 (1) (2) of the Municipal Act, and pursuant to any statute or by-law to the respective properties chargeable thereto and that the same shall be collected by the collector in the manner as all other rates or levies.

NOW THEREFORE the Corporation of the Town of Shelburne enacts as follows:

THAT the Corporation of the Town of Shelburne adopts the sum of \$9,952,385 as detailed in Schedule “A” attached hereto and forms part thereof as the estimate of the Property Tax Levy required during the year 2024 for general Town purposes of the Corporation of the Town of Shelburne.

THAT for payments-in-lieu taxes due to the Corporation of the Town of Shelburne shall be based on the assessment roll and tax rates for the year 2024.

THAT the final taxes shall be payable to the Treasurer, Town of Shelburne in two installments, namely:

August 15, 2024
October 17, 2024

The above referenced due dates shall not apply where a schedule of monthly payments has been set up to the satisfaction of the Treasurer.

1. In the event that the Provincial “OPTA” system does not have the necessary data to provide on Commercial, Industrial and Multi-Residential tax capping to permit processing tax bills for these installment dates, then the Treasurer is authorized to process tax bills for the remaining tax classes and to establish later tax installment due date(s) for the Commercial, Industrial and Multi-Residential tax classes on a separate tax bill.
2. Any installment or any part of any installment of rates, taxes and assessments not paid on the due date, a penalty shall be added on one and one quarter (1.25) per cent on the first day of default and on the first day of each calendar month thereafter in which default continues, as set out in the Municipal Act.
3. The Treasurer may mail or cause the same to be mailed to the resident or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
4. The taxes are payable at the Shelburne Municipal Office, 203 Main Street East, Shelburne, Ontario. In addition, taxes can be paid through various payment plans being offered by the Town of Shelburne.
5. The various bodies, local boards and departments of the Corporation of the Town of Shelburne are hereby authorized to proceed with the expenditures and approved programs as provided by the adopted estimates.

This bylaw shall come into force and effect upon the date of the final reading thereof.

BYLAW READ A FIRST, SECOND AND THIRD TIME AND PASSED IN OPEN COUNCIL THIS THE 22 DAY OF APRIL 2024.

MAYOR

CLERK

SCHEDULE A to BY-LAW 18-2024

TOWN OF SHELBURNE

2024 TAX RATES & LEVIES

Property Class	Tax Class	Town of Shelburne Tax Rates	2023 CVA	Town of Shelburne Tax Levy
Residential	RT	0.825909%	976,285,809	\$8,063,237
Multi Residential - Full	MT	1.404046%	16,351,200	\$229,578
Commercial Full (Occupied)	CT	1.007610%	61,957,400	\$624,289
Commercial Excess Land	CU	1.007610%	1,235,900	\$12,453
Commercial Vacant Land	CX	1.007610%	2,146,000	\$21,623
Shopping Centre (Occupied)	ST	1.007610%	8,216,200	\$82,787
Parking Lot - Full	GT	1.007610%	123,000	\$1,239
Industrial (Occupied)	IT	1.815679%	21,081,200	\$382,767
Industrial Excess Land	IU	1.815679%	1,522,000	\$27,635
Industrial Vacant Land	IX	1.815679%	2,796,000	\$50,766
Large Industrial	LT	1.815679%	24,154,000	\$438,559
Pipeline	PT	0.695498%	2,318,000	\$16,122
Farmlands	FT	0.181700%	634,000	\$1,152
TOTAL AMOUNTS TO BE RAISED			1,118,838,309	\$9,952,385