

**THE CORPORATION OF THE TOWN OF SHELBURNE**

**BY-LAW 53-2025**

**Being a by-law to provide for the levy and collection of rates or taxes required for the Town of Shelburne for the interim levy for the year 2026 and to provide for the mailing of notices demanding payment of taxes for the interim levy for the year 2026 on all classes of property**

**WHEREAS** The Municipal Act, 2001, S.O. 2001, C.25 as amended, sections 317 (1) (2) (3) provide for interim tax levies;

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

1. **THAT** the Interim Tax Levy for 2026 on residential, farm and pipeline classes of property shall be set by levying a tax amount that does not exceed 50 per cent of the taxes levied in 2025 for that class, including annualized supplementary tax amounts;
2. **THAT** the Interim Tax Levy for 2026 on multi-residential, commercial and industrial property classes shall be set by levying a tax amount that does not exceed 50 per cent of the taxes levied in 2025 for that class as adjusted, where applicable, either by an increase or decrease to meet the capping requirements of Bill 79, Division "B", including annualized supplementary tax amounts;
3. **AND WHEREAS** with the implementation of a preauthorized payment plan (PAPS) for the collection of tax payments under the authority of the Ontario Municipal Act 2001, S.O. 2001, C.25 as amended, sections S.342:
  - (a) the payment of taxes in one amount or by installments and the date or dates in the year for which the taxes are imposed on which the taxes or installments are due;
  - (b) alternative payment dates during the year in which the taxes are imposed, other than those established under clause (a), are available to taxpayers to spread the payment of taxes more evenly over the year and include a 10-month plan (which excludes June and December) or a 12-month plan with payment dates falling on the last Friday of each month for both plans
4. **THAT** the taxes shall be payable in two installments and not to be billed until after January 1, 2026 as follows:

<b>February 19, 2026</b>	<b>May 21, 2026</b>
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5. **THAT** to any installment or any part of any installment of rates, taxes and assessments not paid on the due date, a penalty shall be added of one and one quarter per cent (1.25%) 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, 2001, S.O. 2001, C.25 as amended, sections S.342.
6. **THAT** the Treasurer for the Town of Shelburne or designate is hereby authorized to mail or cause to be mailed the notice specifying the amount of taxes payable by any person liable for taxes, to the address or place of business of the person to whom such notice is required to be given.
7. **THAT** taxes are payable at the Town of Shelburne Municipal Office, 203 Main Street East, Shelburne, Ontario L9V 3K7. In addition taxes can be paid through various payment plans being offered by the Town of Shelburne.

Passed in Open Council this 8<sup>th</sup> day of December 2025.

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MAYOR

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CLERK

By signing this by-law on December 8, 2025, Mayor Wade Mills will not exercise the power to veto this by-law and this by-law is deemed passed as of this date.