

**THE CORPORATION OF THE TOWN OF SHELBURNE**

**BY-LAW #18-2026**

**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 2026**

**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 2026.

**AND WHEREAS** pursuant to the County of Dufferin By-Law Number 2026-18, 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 2026 as follows:

The Residential Class is	1.000000
The Multi-Residential Class is	1.400000
The New Multi-Residential Class is	1.100000
The Commercial Class is	1.220000
The Industrial Class is	2.198400
The Pipeline Class is	0.842100
The Landfills Class is	1.181500
The Farmland Class is	0.220000
The Managed Forest Class is	0.250000
The Aggregate Extraction Class is	1.788852

**AND WHEREAS** all property assessment rolls on which the 2026 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 2026-19, 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 2026; 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 \$11,495,024 as detailed in Schedule "A" attached hereto and forms part thereof as the estimate of the Property Tax Levy required during the year 2026 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 2026.

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

**August 20, 2026**  
**October 22, 2026**

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** in Open Council, and enacted this 27th day of April 2026.

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MAYOR

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CLERK

**SCHEDULE A to BY-LAW 18-2026**

TOWN OF SHELBURNE

**2026 TAX RATES & LEVIES**

<b>Property Class</b>	<b>Tax Class</b>	<b>Town of Shelburne Tax Rates</b>	<b>2026 CVA</b>	<b>Town of Shelburne Tax Levy</b>
Residential	RT	0.913852%	1,032,172,509	\$9,432,525
Multi Residential - Full	MT	1.279392%	16,203,900	\$207,311
Commercial Full (Occupied)	CT	1.114899%	63,036,600	\$702,794
Commercial Excess Land	CU	1.114899%	1,235,900	\$13,779
Commercial Vacant Land	CX	1.114899%	3,573,000	\$39,835
Commercial Small Scale on Farm Business 1	C7	1.114899%	17,600	\$196
Shopping Centre (Occupied)	ST	1.114899%	7,573,100	\$84,432
Parking Lot - Full	GT	1.114899%	123,000	\$1,371
Industrial (Occupied)	IT	2.009011%	20,969,700	\$421,284
Industrial Excess Land	IU	2.009011%	1,522,000	\$30,577
Industrial Vacant Land	IX	2.009011%	2,796,000	\$56,172
Large Industrial	LT	2.009011%	24,154,000	\$485,257
Pipeline	PT	0.769554%	2,367,000	\$18,215
Farmlands	FT	0.201047%	634,000	\$1,275
<b>TOTAL AMOUNTS TO BE RAISED</b>			<b>1,176,378,309</b>	<b>\$11,495,024</b>