



The Corporation of the Town of Pelham

By-law No. 04-2026

Being a By-law to provide for an interim tax levy for the year 2026.

WHEREAS section 8 of the *Municipal Act, 2001*, S.O. 2001, c. 25 (“*Municipal Act, 2001*” or “the statute”) provides that the powers of a municipality under the statute or any other Act shall be interpreted broadly so as to confer broad authority to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality’s ability to respond to municipal issues;

AND WHEREAS section 9 of the *Municipal Act, 2001* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under the statute or any other Act;

AND WHEREAS section 317 of the *Municipal Act, 2001* provides that a local municipality, before the adoption of the estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

AND WHEREAS the Council of the Town of Pelham deems it appropriate to provide such interim levy on the assessment of property in this municipality;

NOW THEREFORE the Council of the Corporation of the Town of Pelham enacts as follows:

1. Purpose

1.1. The purpose of this By-law is provide for an interim tax levy for the year 2026.

2. Definitions

2.1. In this By-law:

“**Collector**” means the Municipal Tax Collector.

“**Minister**” means the Minister of Finance.

“**MPAC**” means the Municipal Property Assessment Corporation.

3. General Provisions

3.1. The amounts shall be levied as follows:

- a. For the Residential, Pipeline, Farmland and Managed Forest property classes, there shall be imposed and collected an interim levy of:
 - a. The percentage prescribed by the Minister under Section 317 (3) of the *Municipal Act, 2001*; or
 - b. 50%, if no percentage is prescribed.
of the total taxes for municipal and school purposes levied in the year –

2025.

- b. For the Multi-Residential, Commercial and Industrial property classes, there shall be imposed and collected an interim levy of:
 - a. The percentage prescribed by the Minister under Section 317 (3) of the *Municipal Act, 2001*; or
 - b. 50%, if no percentage is prescribed.
of the total taxes for municipal and school purposes levied in the year – 2025. The amounts shall be levied on the assessment according to the Assessment Roll, as returned by MPAC.
- 3.2. For the purpose of calculating the total amount of taxes for the year 2025 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2025 because assessment was added to the collector's roll during 2025, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.
- 3.3. The provisions of this by-law apply in the event that assessment is added for the year 2026 to the Collector's Roll after the date this by-law is passed and an interim levy shall be imposed and collected.
- 3.4. All taxes levied and collected under this by-law shall be payable into the Office of the Treasurer or Collector, or any financial institution within the Town of Pelham. Payment must be received at Town Hall on or before the due dates in accordance with the provisions of this by-law.
- 3.5. The interim tax levy imposed by this by-law shall be paid in two instalments due on the following dates:
 - a. One-Half (½) thereof on the - 27th Day of February, 2026;
 - b. One-Half (½) thereof on the - 30th Day of April, 2026.
- 3.6. Non-payment of the amount on the dates stated in section 3.5 shall constitute default and any subsequent instalments shall forthwith become payable.
- 3.7. The Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxes under this by-law, a notice specifying the amount of taxes payable.
- 3.8. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector's Roll under section 340 of the *Municipal Act, 2001*.
- 3.9. The final levy for the year 2026 to be made under the *Municipal Act, 2001* shall be reduced by the amount to be raised by the levy imposed by this by-law.
- 3.10. The provisions of section 317 of the *Municipal Act, 2001* apply to the by-law with necessary modifications.

- 3.11. The Treasurer and the Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment or late payment of any taxes or any instalment of taxes.
- 3.12. Nothing in this By-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and By-laws governing the collection of taxes.

4. General

- 4.1. The short title of this By-law is the "Interim Tax Levy By-law".
- 4.2. In the event of any conflict between the provisions of this By-law and any other By-law, the provisions of this By-law shall prevail.
- 4.3. Any reference to legislation in this By-law includes the legislation and any amendment, replacement, subsequent enactment or consolidation of such legislation.
- 4.4. The Town Clerk is hereby authorized to effect any minor modifications or corrections solely of an administrative, clerical, numerical, grammatical, semantical or descriptive nature or kind to this By-law as are determined to be necessary.

5. Repeal and Enactment

- 5.1. By-law 01-2025 is hereby repealed and replaced.

6. Effective Date

- 6.1. This By-law shall come into force on the date that it is enacted.

Read, enacted, signed and sealed this 14th day of January 2026.



Marvin Junkin, Mayor



Sarah Leach, Town Clerk