



The Corporation of the Town of Pelham

By-law No. 21-2026

Being a By-law to set the rates of taxation 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 312 of the *Municipal Act, 2001* provides that the Council of a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS section 307 and 308 of the *Municipal Act, 2001* requires tax rates to be established in the same proportion to tax ratios;

AND WHEREAS tax ratios for prescribed property classes for the 2026 taxation year have been set by the Regional Municipality of Niagara;

AND WHEREAS the Regional Municipality of Niagara has by by-law set the tax rates, pending tax ratios and tax rate reductions for Region, Waste Management and Education purposes;

AND WHEREAS the Council of the Corporation of the Town of Pelham passed By-law 04-2026 to adopt estimates of all sums required by the Corporation for the year 2026;

AND WHEREAS the 2026 adjustments for the capped classes have been determined;

AND WHEREAS it is necessary for the Council of the Corporation of the Town of Pelham, pursuant to the *Municipal Act, 2001* to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the Town of Pelham the sums set forth for various purposes in Schedule "A" hereto attached for the current year;

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 to provide for a rate of taxation for the year 2026.

2. General Provisions

- 2.1. For the year 2026, the Corporation of the Town of Pelham shall levy upon the whole rateable properties, the rates of taxation on the current value assessment for general purposes as set out in Schedule "A" attached hereto and forming part of this By-law.

- 2.2. The levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim tax levy for 2026 and the balance shall be due and payable in two instalments – June 30th, 2026 and September 29th, 2026.
- 2.3. A penalty of 1.25% of the amount of each instalment shall be imposed on the first day of default and on the first day of each calendar month thereof in which default continues until taxes are paid as prescribed by subsections 345 (1), (2) and (3) of the *Municipal Act, 2001*.
- 2.4. The Town of Pelham shall send a tax bill by mail to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the Treasurer in writing to send the tax bill to another address, in which case it shall be sent to that mailing address. The taxpayer can direct the Treasurer to send a tax bill electronically through enrollment in the online portal. The taxpayer can direct that a tax bill be sent by email and that a tax bill not be sent by mail. Tax bills are sent by mail, email and through the online portal at least 21 days before due dates shown on the tax bill.
- 2.5. All monies raised, levied or collected under authority of this by-law shall be paid into the hands of the Town Treasurer, to be applied and paid to such persons and corporations and in such manner as the laws of Ontario and the by-laws or resolutions of the Council direct.

3. General

- 3.1. The short title of this By-law is the "Tax Rate By-law".
- 3.2. 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.
- 3.3. Any reference to legislation in this By-law includes the legislation and any amendment, replacement, subsequent enactment or consolidation of such legislation.
- 3.4. 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.

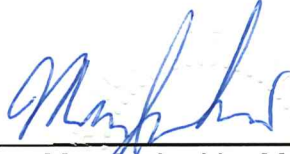
4. Repeal and Enactment

- 4.1. By-law 17-2025 Being by-laws to set tax rates for 2025, are hereby repealed and replaced.

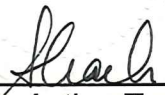
5. Effective Date

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

Read, enacted, signed and sealed this 8th day of April, 2026.



Marvin Junkin, Mayor



Sarah Leach, Acting Town Clerk
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TOWN OF PELHAM
2026 SCHEDULE OF TAX RATES
BYLAW 21-2026

PROPERTY CLASS	2026 Property Assessment Value	Weighted Assessment	Town of Pelham						Regional						Education		2026 Total			
			Tax Rate	Town Levy	Hospital Rate	Hospital Levy	Total Tax Rate	Total Levy	General Tax Rate	Tax Levy	Waste Management	Tax Levy	Transit	Tax Levy	Total Tax Rate	Total Levy	Tax Rate	Tax Levy	Tax Rate	Tax Levy
RESIDENTIAL/FARM	2,954,869,774	2,954,869,774	0.00661001	\$ 19,531,732	0.00002756	\$ 81,445	0.00663758	\$ 19,613,177	0.00774131	\$ 22,874,563	0.00049068	\$ 1,449,903	0.00029300	\$ 865,763	0.00852499	\$ 25,190,229	0.0015300	\$ 4,520,951	0.01669257	\$ 49,324,357
MULTI - RESIDENTIAL	18,850,000	37,134,500	0.01302173	\$ 245,460	0.00005430	\$ 1,024	0.01307603	\$ 246,483	0.01525038	\$ 287,470	0.00096664	\$ 18,221	0.00057721	\$ 10,880	0.01679423	\$ 316,571	0.0015300	\$ 28,841	0.03140026	\$ 591,895
NEW MULTI-RESIDENTIAL	1,972,700	1,972,700	0.00661001	\$ 13,040	0.00002756	\$ 54	0.00663758	\$ 13,094	0.00774131	\$ 15,271	0.00049068	\$ 968	0.00029300	\$ 578	0.00852499	\$ 16,817	0.0015300	\$ 3,018	0.01669257	\$ 32,929
COMMERCIAL OCCUPIED	107,532,897	186,558,823	0.01146771	\$ 1,233,157	0.00004782	\$ 5,142	0.01151553	\$ 1,238,299	0.01343040	\$ 1,444,210	0.00085128	\$ 91,541	0.00050833	\$ 54,662	0.01479001	\$ 1,590,413	0.0088000	\$ 946,289	0.03510554	\$ 3,775,001
COMMERCIAL ON-FARM BUSINESS	48,600	84,316	0.01146771	\$ 557	0.00004782	\$ 2	0.01151553	\$ 560	0.01343040	\$ 653	0.00085128	\$ 41	0.00050833	\$ 25	0.01479001	\$ 719	0.0022000	\$ 107	0.02850554	\$ 1,385
COMMERCIAL EXCESS LAND	436,511	757,303	0.01146771	\$ 5,006	0.00004782	\$ 21	0.01151553	\$ 5,027	0.01343040	\$ 5,863	0.00085128	\$ 372	0.00050833	\$ 222	0.01479001	\$ 6,456	0.0088000	\$ 3,841	0.03510554	\$ 15,324
COMMERCIAL VAC LAND	8,200,000	14,226,180	0.01146771	\$ 94,035	0.00004782	\$ 392	0.01151553	\$ 94,427	0.01343040	\$ 110,129	0.00085128	\$ 6,980	0.00050833	\$ 4,168	0.01479001	\$ 121,278	0.0088000	\$ 72,160	0.03510554	\$ 287,865
INDUSTRIAL OCCUPIED	3,325,600	8,746,328	0.01738434	\$ 57,813	0.00007249	\$ 241	0.01745683	\$ 58,054	0.02035965	\$ 67,708	0.00129049	\$ 4,292	0.00077059	\$ 2,563	0.02242073	\$ 74,562	0.0088000	\$ 29,265	0.04867756	\$ 161,882
INDUSTRIAL ON-FARM BUSINESS	100,000	263,000	0.01738434	\$ 1,738	0.00007249	\$ 7	0.01745683	\$ 1,746	0.02035965	\$ 2,036	0.00129049	\$ 129	0.00077059	\$ 77	0.02242073	\$ 2,242	0.0022000	\$ 220	0.04207756	\$ 4,208
INDUSTRIAL EXCESS LAND	45,100	118,613	0.01738434	\$ 784	0.00007249	\$ 3	0.01745683	\$ 787	0.02035965	\$ 918	0.00129049	\$ 58	0.00077059	\$ 35	0.02242073	\$ 1,011	0.0088000	\$ 397	0.04867756	\$ 2,195
INDUSTRIAL VAC LAND	101,000	265,630	0.01738434	\$ 1,756	0.00007249	\$ 7	0.01745683	\$ 1,763	0.02035965	\$ 2,056	0.00129049	\$ 130	0.00077059	\$ 78	0.02242073	\$ 2,264	0.0088000	\$ 889	0.04867756	\$ 4,916
AGGREGATE EXTRACTION	2,596,000	5,555,565	0.01414575	\$ 36,722	0.00005899	\$ 153	0.01420473	\$ 36,875	0.01656677	\$ 43,007	0.00105008	\$ 2,726	0.00062703	\$ 1,628	0.01824388	\$ 47,361	0.0051100	\$ 13,266	0.03755861	\$ 97,502
PIPELINES	18,246,000	31,056,517	0.01125091	\$ 205,284	0.00004692	\$ 856	0.01129782	\$ 206,140	0.01317648	\$ 240,418	0.00083519	\$ 15,239	0.00049872	\$ 9,100	0.01451039	\$ 264,757	0.0088000	\$ 160,565	0.03460821	\$ 631,461
FARMLANDS	174,074,800	43,518,700	0.00165250	\$ 287,659	0.00000689	\$ 1,200	0.00165939	\$ 288,859	0.00193533	\$ 336,892	0.00012267	\$ 21,354	0.00007325	\$ 12,751	0.00213125	\$ 370,997	0.0003825	\$ 66,584	0.00417314	\$ 726,439
MANAGED FORESTS	3,324,500	831,125	0.00165250	\$ 5,494	0.00000689	\$ 23	0.00165939	\$ 5,517	0.00193533	\$ 6,434	0.00012267	\$ 408	0.00007325	\$ 244	0.00213125	\$ 7,085	0.0003825	\$ 1,272	0.00417314	\$ 13,874
TOTAL ASSESSMENT FOR TAX PURPOSES	3,293,723,482	3,285,959,073		\$ 21,720,237		\$ 90,571		\$ 21,810,808		\$ 25,437,628		\$ 1,612,361		\$ 962,774		\$ 28,012,763		\$ 5,847,664		\$ 55,671,235