

THE CORPORATION OF THE TOWN OF GRAND VALLEY

BY-LAW 2025-_____

A By-law to adopt the estimates of all sums required during the year, and to strike the rates of taxation and provide for the levy and collection of taxes required for the year 2025, and to provide for penalty and interest in default of payment thereof for the year 2025.

WHEREAS the Council of the Corporation of the Town of Grand Valley has, in accordance with the *Municipal Act, 2001*, Section 312, as amended, considered the estimates of the Municipality for the year 2025 and adopted those estimates under Resolution 2025-03-28,

AND WHEREAS Section 312 of the *Municipal Act, 2001*, as amended, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class,

AND WHEREAS Section 312(4) of the *Municipal Act, 2001*, as amended, requires tax rates to be established in the same proportion to tax ratios,

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property,

AND WHEREAS an Interim Levy was made before the adoption of the estimates for the current year,

AND WHEREAS pursuant to the County of Dufferin By-Law Number 2025-10, 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 tax ratios determining the relative amount of taxation to be borne by each property class have been set by the County of Dufferin for the taxation year 2025 as follows:

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

AND WHEREAS all property assessment rolls on which the 2025 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act, RSO 1990, c.A. 31*, as amended (hereinafter referred to as the “Assessment Act”), subject to appeals at present before the Assessment Review Board, the Ontario Land Tribunal and the District Court,

AND WHEREAS the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment, Aggregate Extraction Assessment and Managed Forest 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 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,

NOW THEREFORE The Council of the Corporation of the Town of Grand Valley enacts as follows:

1. **THAT**, for the year 2025 the Corporation of the Town of Grand Valley adopts the sum of **\$5,227,812.00**, as detailed in Schedule “A” attached hereto and forms part thereof, as the estimate of the Property Tax Levy required during the year 2025 for general Town purposes of the Corporation of the Town of Grand Valley, including all sums required by law to be provided by Council for any local board of the Corporation of the Town of Grand Valley.
2. **THAT**, for the year 2025, the Corporation of the Town of Grand Valley shall levy upon Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmlands Assessment, Aggregate Extraction Assessment, and Managed Forests Assessment and applicable subclasses, the tax rates for Town purposes set out in Schedule “A” attached hereto and which forms part hereof.
3. **THAT**, for payments-in-lieu, taxes due to the Corporation of the Town of Grand Valley shall be based on the assessment roll and tax rates for the year 2025.
4. **THAT** the Treasurer shall add all or any arrears for special charges such as development charges, fees regarding registered tax properties, fees identified in the Tariff of Fees for Fire Department Services By-Law and False Alarms By-Law, fees associated with Property Standards and By-Law Enforcement matters, streetlight fees, dog licensing fees, water arrears, and sewer fees pursuant to any statute or by-law to the respective properties chargeable thereto and that the same shall be collected by the Treasurer in the same manner as all other rates or levies;

5. **THAT** every owner be taxed according to the tax rates in this by-law, together with such tax rates as are properly set by the County of Dufferin for County purposes and by the Province of Ontario or the County of Dufferin for education purposes and such taxes shall become due and payable as follows:
- a. the taxes for the year 2025 shall become due and payable in two billings: The Interim Billing and the Final Billing as set out below.
 - b. the Final Billing of Taxes shall be payable to the Treasurer, Town of Grand Valley, in two installments, namely:

August 13, 2025 and November 12, 2025

The above-referenced due dates shall not apply where a schedule of monthly payments has been established to the satisfaction of the Treasurer including Pre-Authorized Payment (PAP) Plans

Property owners who have applied and meet the conditions for a PAP Plan for taxes as approved by the Treasurer will have the taxes levied under this By-Law paid by automatic withdrawal on or about the 10th of each month based on their selected installment plan.

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, 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.

6. **THAT** for any installment or any part of any installment of rates, taxes and assessments not paid on the due date, a penalty shall be added at 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, 2001*. The penalty or interest rate charge shall not apply if a schedule of monthly payments has been set up to the satisfaction of the Treasurer.

To avoid late penalty and interest, regardless of the preferred payment method, payments must be received on or before the end of business day (4:30 PM Eastern Standard Time [EST]) on the installment due dates appearing on Tax Bills.

7. **THAT** the Treasurer of the Town of Grand Valley 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 or persons to whom such notice is required to be given.
8. **THAT** taxes are payable at the office of the Treasurer of the Town of Grand Valley at 5 Main Street North, Grand Valley, Ontario L9W 5S6, or at any other place designated by the said Treasurer. In addition, taxes can be paid through various payment plans being offered by the Town of Grand Valley.
9. **THAT** the various bodies, local boards, and departments of the Corporation of the Town of Grand Valley are hereby authorized to proceed with the expenditures and approved programs as provided for by the adopted estimates.

10. **THAT** if any section or portion of this by-law or attached Schedules is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Town of Grand Valley that all remaining sections and portions of this by-law and the attached Schedules continues in force and effect.

11. **THAT** the Schedules attached hereto shall be and form a part of this By-law.

This By-law shall come into force and effect upon the date of its final reading thereof.

By-law given the necessary readings and passed this 10th of June 2025

Steve Soloman, Mayor

Meghan Townsend, CAO/Clerk

Schedule A to By-Law 2025-

2025 Tax Rates & Levies - Town of Grand Valley										
Property Class	Tax Class	Tax Rates				CVA Assessment	Tax Levies			
		Town of Grand Valley	County of Dufferin	Provincial Education	Total		Town of Grand Valley	County of Dufferin	Provincial Education	Total
Residential - Full (Occupied)	RT	0.826022%	0.418501%	0.153000%	1.397523%	\$554,162,382	\$4,577,503	\$2,319,175	\$847,868	\$7,744,547
Residential - Full (Shared PIL)	RH	0.826022%	0.418501%	0.153000%	1.397523%	\$101,000	\$834	\$423	\$155	\$1,411
Multi Residential - Full (Occupied)	MT	1.156431%	0.585901%	0.153000%	1.895332%	\$1,032,000	\$11,934	\$6,046	\$1,579	\$19,560
Commercial - Full (Occupied)	CT	1.007747%	0.510571%	0.880000%	2.398318%	\$12,044,226	\$121,375	\$61,494	\$105,989	\$288,859
Commercial - Excess Land	CU	1.007747%	0.510571%	0.880000%	2.398318%	\$676,500	\$6,817	\$3,454	\$5,953	\$16,225
Commercial - Vacant Land	CX	1.007747%	0.510571%	0.880000%	2.398318%	\$447,000	\$4,505	\$2,282	\$3,934	\$10,720
Commercial - Parking Lot	GT	1.007747%	0.510571%	0.880000%	2.398318%	\$81,500	\$821	\$416	\$717	\$1,955
Industrial - Full (Occupied)	IT	1.815927%	0.920033%	0.880000%	3.615960%	\$6,914,815	\$125,568	\$63,619	\$60,850	\$250,037
Industrial - Vacant Land	IX	1.815927%	0.920033%	0.880000%	3.615960%	\$155,000	\$2,815	\$1,426	\$1,364	\$5,605
Industrial - Full (Shared PIL)	IH	1.815927%	0.920033%	0.880000%	3.615960%	\$109,200	\$1,983	\$1,005	\$961	\$3,949
Pipelines	PT	0.695593%	0.352420%	0.856022%	1.904035%	\$986,000	\$6,859	\$3,475	\$8,440	\$18,774
Farmlands	FT	0.181725%	0.092070%	0.038250%	0.312045%	\$193,668,395	\$351,944	\$178,310	\$74,078	\$604,332
Managed Forests	TT	0.206506%	0.104625%	0.038250%	0.349381%	\$2,287,100	\$4,723	\$2,393	\$875	\$7,991
Aggregate Extraction	VT	1.477631%	0.748636%	0.511000%	2.737267%	\$685,600	\$10,131	\$5,133	\$3,503	\$18,767
TOTALS:						\$773,350,718	\$5,227,812	\$2,648,651	\$1,116,267	\$8,992,730

Total Tax Levies by Tax Class				
	Town of Grand Valley	County of Dufferin	Provincial Education	Total
Total Residential	\$4,578,338	\$2,319,598	\$848,023	\$7,745,958
Total Multi-Residential	\$11,934	\$6,046	\$1,579	\$19,560
Total Commercial	\$133,519	\$67,647	\$116,593	\$317,759
Total Industrial	\$130,366	\$66,049	\$63,175	\$259,590
Total Farmland	\$351,944	\$178,310	\$74,078	\$604,332
All Other	\$21,712	\$11,000	\$12,819	\$45,531
Total Tax Levy Amount	\$5,227,812	\$2,648,651	\$1,116,267	\$8,992,730
% Split	58.13%	29.45%	12.41%	