

The Corporation of the Town of Grand Valley

By-law 2026-03

Interim Tax Levy By-law

A By-law to provide for the levy and collection of rates or levies required for the Town of Grand Valley 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.

WHEREAS section 317 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, provides that the council of a local municipality may, before the adoption of estimates for year, pass a By-law levying amounts on the assessment of property in the local municipality rateable for local municipal purposes;

AND WHEREAS Council for The Corporation of the Town of Grand Valley has not yet adopted the estimates for the year 2026;

AND WHEREAS the Council deems it appropriate to provide for such interim levy on assessment of rateable property in the Town of Grand Valley;

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

1. **THAT** the Interim Tax Levy 2026 on all property classes shall be set by levying 50 per cent of the total amount of taxes for municipal and school purposes levied on the property for the previous year.

2. **THAT** the taxes shall be payable in two instalments as follows:

February 11, 2026, and May 13, 2026

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 2026.

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** the taxes for properties enrolled in a Town approved Pre-Authorized Tax Payment Program (PAP) be payable based on the taxpayer's selected installment plan. Payments will be calculated based on the previous year's tax levy on those properties divided into equal payments depending on the selected number of installments (either 4 or 10) and deducted from their bank account on or about the tenth (10th) day of the month as follows:
 - a. **4 Installment Plan**
 - with payments in Feb, May, Aug & Nov 2026.
 - b. **10 Installment Plan**
 - with payments in Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct & Nov 2026.
6. **THAT** in the event that the necessary data is not available on Commercial, Industrial and Multi-Residential property classes to permit processing tax bills for these instalment dates, then the Treasurer is authorized to process tax bills for the remaining tax classes and to establish later tax instalment due date(s) for Commercial, Industrial and Multi-Residential tax classes on a separate tax bill.
7. **THAT** for any instalment or any part of any instalment 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*.

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.
8. **THAT** the Treasurer, as the Collector of Taxes for 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.
9. **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.

SHORT TITLE

This By-law may be cited as the “Interim Tax Levy By-law”.

EFFECTIVE DATE

This By-law comes into full force and effect on the date it is enacted.

Enacted this 13th day of January 2026.

STEVE SOLOMAN, MAYOR

MEGHAN TOWNSEND, CAO/CLERK