

an increase of \$380,757).

Commercial Assessment overall has **increased by 8.93%** from the prior year, which will result in a **increase** of approximately **\$57,858** in revenue in 2026/2027 if the commercial tax rate remains the same at \$1.82 per \$100 (similar comparison done in 2025/2026 was an decrease of \$38,943).

According to the PVSC website:

“2026 property assessment reflects:

- The market value of your property on **January 1, 2025**, based on market values and financial data.
- The characteristics and physical condition of your property on **December 1, 2025**, including new construction, renovations, damage or demolition”

PVSC assessment notices were sent out to property owners January 12th, 2026 across the Province.

Appeals from the property owners have to be received by PVSC within 31 days of the date on the Assessment Notice.

ATTACHMENTS

Municipality of the District of Shelburne 2026 Assessment Roll Summary Analysis

Municipality of the District of Shelburne
2026 Assesment Roll Summary
Municipality as a Whole

	2025 Market	2026 Market	% Increase	2025 with CAP	2026 with CAP	% Increase	
01 - Residential	658,269,100	703,855,400	6.93%	472,636,100	505,193,200	6.89%	
02 - Commercial	35,584,100	38,763,100	8.93%	35,584,100	38,763,100	8.93%	
03 - Resource	67,575,600	67,816,600	0.36%	55,369,500	55,834,700	0.84%	
21 - Residential Exempt	2,375,300	2,641,900	11.22%	2,375,300	2,641,900	11.22%	
22 - Commercial Exempt	40,028,800	39,992,300	-0.09%	40,028,800	39,992,300	-0.09%	
23 - Resource Exempt	8,665,600	9,315,100	7.50%	8,665,600	9,315,100	7.50%	
25 - Resource Farm Exempt	282,700	283,100	0.14%	282,700	283,100	0.14%	
26 - Commercial Forest Exempt	1,043,200	1,043,200	0.00%	1,043,200	1,043,200	0.00%	
27 - Resource Forest Exempt	13,406,600	13,256,800	-1.12%	13,406,600	13,256,800	-1.12%	
55 - Provincial Forest Exempt	28,064,500	28,110,400	0.16%	28,064,500	28,110,400	0.16%	
Total Taxable	761,428,800	810,435,100	6.44%	563,589,700	599,791,000	6.42%	
Total Exempt	93,866,700	94,642,800	0.83%	93,866,700	94,642,800	0.83%	
	855,295,500	905,077,900	5.82%	657,456,400	694,433,800	5.62%	
Revenue Residential	9,145,643	9,723,067	6.31%	6,652,871	7,068,952	6.25%	\$ 416,081
Revenue Commercial	647,631	705,488	8.93%	647,631	705,488	8.93%	\$ 57,858
	9,793,274	10,428,556	6.49%	7,300,501	7,774,440	6.49%	\$473,939 ****
Total Dwellings	3,165	3,188	0.73%				
Total Parcels	7,556	7,600	0.58%				
Total Capped Accounts	4,216	4,140	-1.80%				

*** This value will fluctuate as upates are received weekly from PVSC

Assumes residential/resource tax rate is \$1.26/100; commercial tax rate is \$1.82/100

Source - PVSC December 2025 -> Tax District Summary for 2026

Source - PVSC December 2025 -> Assessment Roll for 2026 (# Capped Accounts)