

THE CORPORATION OF THE TOWNSHIP OF TARBUTT

BY-LAW 2026- 10

A BY-LAW TO SET THE RATES OF TAXATION FOR THE YEAR 2026, AND TO REPLACE BY-LAW 2025-14.

WHEREAS Section 9 of the *Municipal Act*, 2001, S.O. 2001, c.25, as amended, provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

WHEREAS pursuant to Section 8 (1) of the *Municipal Act*, the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate to enhance the municipality's ability to respond to municipal issues; and

WHEREAS Council passed By-law 2026 - 03 in accordance with Section 308 (5) of the *Municipal Act* which established the Tax Ratios to be used by the Township; and

WHEREAS Tax Rates to be used by single tier municipalities to determine the amount of taxes to be raised for the Education Levy have been set by the Province; and


WHEREAS the Council of The Township of Tarbutt has passed the 2026 Budget with a tax rate increase of 5% over the previous year;

NOW THEREFORE be it hereby enacted by the Council of The Corporation of The Township of Tarbutt as follows:

1. That for the year 2026, the estimate of all sums required for municipal purposes is as set forth in Schedule "A" attached hereto and forming part of this By-law.
2. That for the year 2026, there shall be levied and collected upon the assessments in each property class, the rates of taxation as contained in Schedule "B", attached hereto and forming part of this By-law.
3. In calculating the 2026 taxes as authorized herein, the Treasurer or designate shall reduce the taxes by the interim amount billed as per Section 312 of the *Municipal Act*. The balance of the property taxes shall become due in two instalments payable August 31, 2026 and October 31, 2026.
4. A penalty shall be imposed for non-payment of taxes on the due date, at the rate of 1.25% of the amount due on the first day of default, and on the first day of each calendar month thereafter in which default continues.
5. The Treasurer or designate is hereby instructed to mail, or cause to be mailed, the notices of taxes due to the address of the residence or place of business of the person to whom such as notice is required to be given, as it appears in the last revised Assessment Roll for The Township of Tarbutt.

6. Taxes shall be payable to The Corporation of The Township of Tarbutt at 27 Barr Road South, Desbarats, Ontario P0R 1E0 or through internet or telephone banking with most Canadian financial institutions.
7. The Treasurer or designate may accept partial payment on account of any taxes due from time to time, and apply such payments to outstanding balances.
8. The Treasurer or designate is hereby authorized to adjust the billing schedule in order to comply with provincial legislation or regulations, if required, which may be received subsequent to the passing of the By-law.
9. By-law 2025-14 passed on May 21, 2025 be hereby replaced.
10. This By-law shall take effect on the date of passing.

READ A FIRST AND TAKEN AS READ A SECOND AND THIRD TIME and finally passed this Twenty Second day of April, 2026.



Lennox Smith, Mayor



Carol O. Trainor, Clerk

The Township of Tarbutt
2026 Approved Budget Summary
Schedule A To By-law 2026 - 10

INCLUDES EDUCATION

REVENUE

Tax Levy	1,483,726.00
Interest on Taxes Receivable	30,000.00
Payments in Lieu of Taxes/Railway	4,167.00
Provincial Grants	557,401.00
Federal Grants	80,000.00
Shared Services Cost Recovery	75,800.00
Fees and Charges	103,650.00
Other/Misc. Income	26,700.00
TOTAL REVENUE	<u>2,361,444.00</u>

RESERVE FUNDING

Transfer from General Reserve	40,000.00
TOTAL FROM RESERVES	<u>40,000.00</u>

EXPENSES - OPERATING

General Government	683,118.27
Protection to Person and Property	305,183.21
Transportation	438,338.60
Environmental	190,091.25
Social and Family Services	412,564.00
Health Services	39,182.00
Recreation and Cultural Services	41,162.95
Planning and Development	63,500.00
TOTAL OPERATING EXPENSES	<u>2,173,140.28</u>

CAPITAL EXPENSES

Capital - Hall	10,000.00
Capital - Roads	196,000.00
TOTAL CAPITAL EXPENSES	<u>206,000.00</u>

NET SURPLUS OR DEFICIT

22,303.72

2026 Tax Rate Summary			
Schedule B To By-law 2026 - 10			
5% Increase			
	General Tax Rate	Education Tax Rate	Total Tax Rate
RESIDENTIAL	0.01226353	0.00153000	0.01379353
FARMLAND - OCCUPIED	0.00306588	0.00038250	0.00344838
COMMERCIAL - OCCUPIED	0.01985588	0.00880000	0.02865588
COMMERCIAL - EXCESS LAND	0.01389912	0.00880000	0.02269912
COMMERCIAL - VACANT LAND	0.01389912	0.00880000	0.02269912
INDUSTRIAL - OCCUPIED	0.02228651	0.00880000	0.03108651
INDUSTRIAL - EXCESS LAND	0.01448623	0.00880000	0.02328623
INDUSTRIAL - VACANT LAND	0.01448623	0.00880000	0.02328623
MANAGED FOREST	0.00306588	0.00038250	0.00344838

HOW YOUR TAX DOLLARS ARE SPENT

