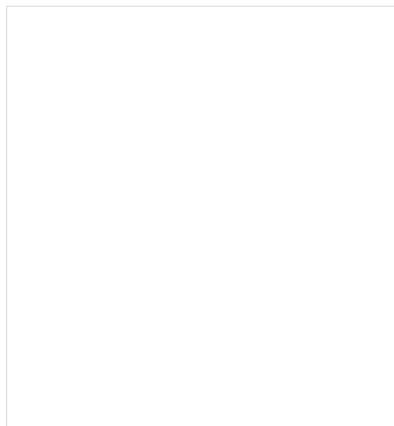

THE CORPORATION OF THE TOWNSHIP OF CENTRAL

FRONTENAC

BY-LAW # 2026-05



BEING A BY-LAW TO ADOPT THE ESTIMATES FOR THE SUMS

REQUIRED DURING THE YEAR 2026 FOR THE PURPOSES OF

THE TOWNSHIP OF CENTRAL FRONTENAC AND TO SET THE

APPROPRIATE TAX RATES.

WHEREAS pursuant to Section 312(2) of the Municipal

Act, 2001, S.O. 2001, and amendments thereto the Township of

Central Frontenac shall in each year prepare and adopt estimates of

the sums it requires during the year for the purposes of the

municipality;

AND WHEREAS pursuant to Section 312(2) of the

Municipal Act, 2001, S.O. 2001, and amendments

thereto the Township of Central Frontenac shall pass a by law

levying a separate tax rate, as specified in the by-law, on the

assessment in each property class in the Township of Central

Frontenac ratable for local municipality purposes;

AND WHEREAS all property assessment rolls on

which the 2026 taxes are to be levied have been returned and

revised pursuant to the provisions of the Assessment Act, R.S.O.

1990, Chapter A.31 and amendments thereto, subject to appeals at

present before the Assessment Review Board, the Ontario Lands

Tribunal and the District Court;

AND WHEREAS the Residential/Farm Assessment,

Multi-Residential Assessment:, Commercial Assessment, Industrial

Assessment, Pipe Line Assessment, Farmlands Assessment and

Managed Forest Assessment and the applicable subclasses

pursuant to Section 7 of the Assessment Act have been determined

on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax ratios and tax rate reductions

for prescribed property subclasses on the aforementioned property

for the 2026 taxation year have been set out in By-law 2025-045 of

the County of Frontenac passed on the 17th day of December

2025;

AND WHEREAS these tax rates on the

aforementioned Residential/Farm Assessment, Multi-Residential

Assessment, Commercial Assessment, Industrial Assessment,

Pipeline Assessment, Farmlands Assessment and Managed Forests

Assessment and the applicable subclasses have been calculated

pursuant to the provisions of the Municipal Act, 2001, S.O. 2001,

and amendments thereto, in the manner set out herein;

AND WHEREAS the levy for municipal purposes as

adopted by this by-law as Schedule "A" has been set at

\$11,285,509.

AND WHEREAS the Municipal Act, 2001, S.O. 2001,

Section 342, 345, 346, 347 as amended authorizes Council to

establish due dates, penalties for non payment of taxes,

installments, payment into bank, acceptance of part payments and

disposition of part payments.

NOW THEREFORE the Corporation of the Township

of Central Frontenac enacts as follows:

1. That the 2026 budget and municipal tax rate

of the Township of Central Frontenac attached hereto

as Schedule "A", be adopted by Council.

2. That every owner of land shall be taxed

according to the tax rates in this by-law and such tax

for all uncapped classes shall become due and

payable in two installments as follows June 18, 2026,

and September 17, 2026, and nonpayment of the

amount on the dates stated in accordance with this

section shall constitute default.

3. That a penalty of one and one-quarter

percent (1.25%) per month shall be imposed on the

first day of each month following default of payment on

all taxes of the current year remaining unpaid after the

due date of said taxes.

4. That interest of one and one quarter percent

(1.25%) per month shall be imposed on all outstanding

taxes from the end of the year for which the taxes were

levied until the taxes are paid.

5. That penalties and interest added in default

shall become due and payable and shall be collected

as if the same had originally been imposed and formed

part of such unpaid tax levy.

6. That the Treasurer shall send a tax bill to

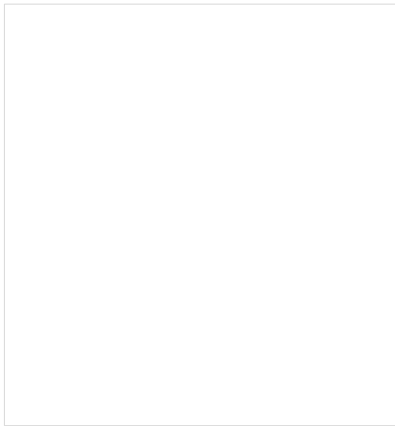
every taxpayer at least 21 days before any taxes

shown on the tax bill are due. The

capped class notices shall be mailed in accordance

with this by-law and due dates shall be established by

resolution of Council.



7. That the taxes are payable in Canadian

Funds only to the Township of Central Frontenac

Municipal Office, Sharbot Lake, Ontario through cash,

cheque, debit, telephone & Internet

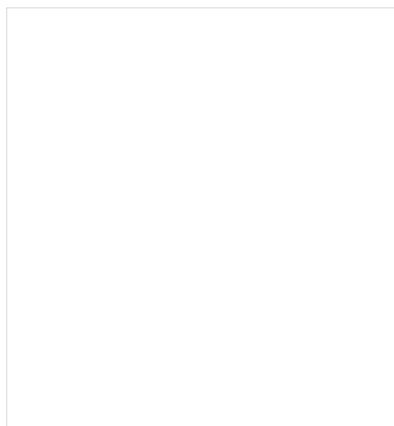
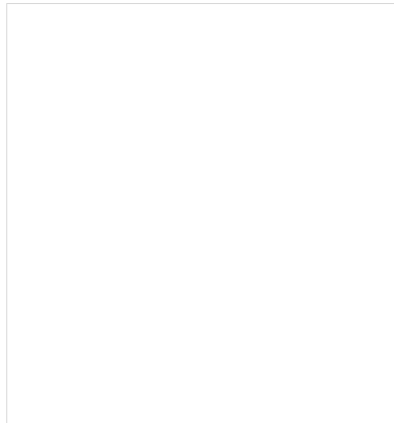
banking, by credit card through Virtual Municipal Office

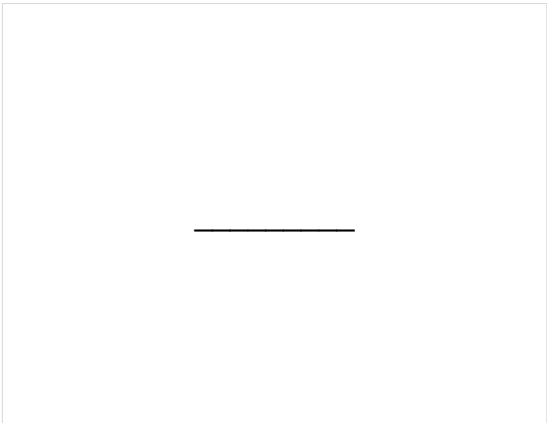
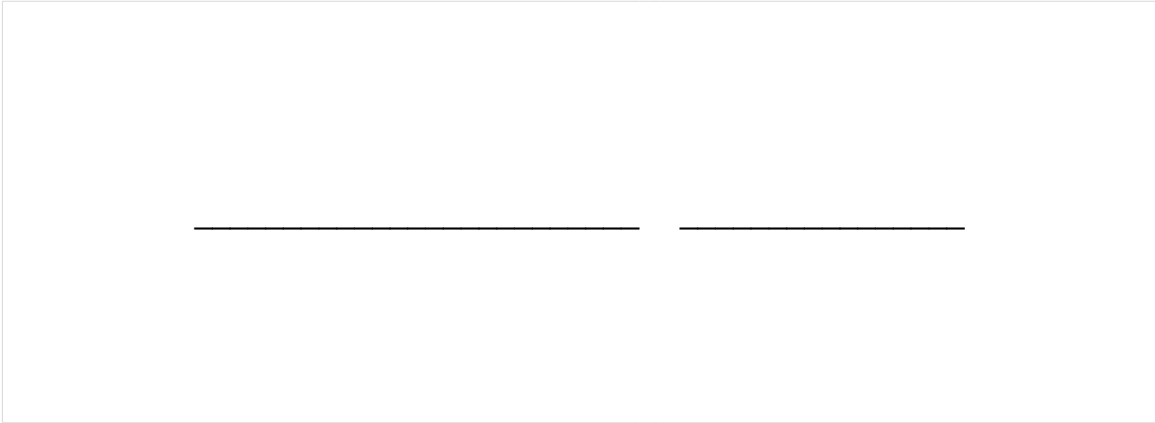
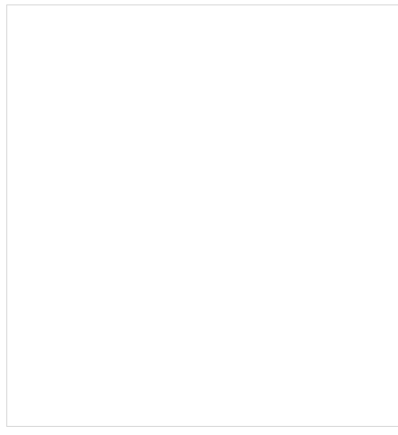
and through our website, at any Canadian bank, or by

Preauthorized Payment.

READ a first, second and third time, and finally passed

on this 27th day of January 2026





Frances L Smith, Mayor Cathy MacMunn,

CAO/Clerk

Central Frontenac By-Law No. 2026-05

2026 Final Tax Levy

January 27, 2026