

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.

SCHEDULE "A" BY-LAW 2025										
TOWNSHIP OF CENTRAL FRONTENAC		2026		11:24 AM		2025-01-16				
ASSESSMENT FOR TAXATION										
RATIO AT 1										
	Original Value	Original Expense	Exempted Portion	Exempted Depreciation	NO DEFERRED	TOTAL	RATIO	WEIGHTED ASSESSMENT		
RESIDENTIAL	647,986,608	42,224,950	9,119,449	3,357,627	169,600	996,986,668	1.0000	996986668	\$ 24,121,809	
AGGREGATE Extraction					1,603,300	1,603,300	0.0017	1603300	\$ 2,304,613	
INDUSTRIAL Taxable Full					69,500	69,500	1.0000	69500	\$ (1,218,600)	
INDUSTRIAL Taxable Excess Land					47,400	47,400	0.7000	33260	\$ -	
COMMERCIAL Taxable Full					11,236,800	11,236,800	1.0000	11236800	\$ (104,900)	
COMMERCIAL Taxable Excess Land					161,200	161,200	0.7000	112640	\$ -	
COMMERCIAL Taxable Vacant Land					187,100	187,100	0.7000	130970	\$ -	
FARMLAND Taxable Full	16,713,900	1,039,200	169,000		17,800,100	0.25	4450250	\$ (262,250)		
MULTI-USE Taxable Full	250,000				650,000	1.0000	650000	\$ -		
MANAGED FOREST Taxable Full	15,170,039	1,040,400	166,291	30,714	16,429,438	0.25	4107370	\$ 338,250		
RATINGS ROW	270.8						0			
							0			
							1.24			
TOTAL ASSESSMENT	980,908,508	46,415,076	3,460,672	2,826,811	13,474,900	3,045,259,768		3,045,259,768	\$ 24,168,315	
Assessment Increase over 2024 is										
FARMLANDS MANAGED FOREST RATIO .25		2,319,596								
PROPERTY RATIO .7										
COMMERCIAL VACANT & EXCESS LAND .7								\$ 12,048,300	Assessment Increases	
INDUSTRIAL VACANT & EXCESS LAND .65								\$ 128,552	\$ Impact, with no tax rate change	
TOWNSHIP OF CENTRAL FRONTENAC										
CALCULATION OF TAX RATES										
	2026	2025	% Increase/Decrease	% Increase/Decrease	2026	2025	% Increase/Decrease			
TOTAL EXISTING TAXPAYER	21,231,194	21,231,194	0.00%	-0.00%	21,852,634	21,852,634	0.00%			
TOTAL REVENUE	9,645,455	9,645,455	(1,148,559)	-10.4%	11,096,294	11,096,294	0.00%			
TOWNSHIP AMOUNT TO BE RAISED	11,285,509	11,285,509	557,159	4.9%	10,758,350	10,758,350	0.00%	\$ 398,567	Additional Revenue Raised	
NEW AMOUNT TO BE RAISED	11,285,509									
TOTAL WEIGHTED ASSESSMENT	1,019,329,972									
RESIDENTIAL RATE 0.01107151 The Township Residential Rate is 3.7% higher than the previous year										
	Rate	Ratio								
AGGREGATE EXTRACTOR	0.01107151	0.65	0.00000000							
INDUSTRIAL TAX RATE CALCULATION	0.01107151	1	0.01107151							
INDUSTRIAL EXCESS RATE CALCULATION	0.01107151	1	0.00775006							
COMMERCIAL TAX RATE CALCULATION	0.01107151	1	0.01107151							
FARMLAND TAX RATE	0.01107151	0.25	0.00276798							
MANAGED FOREST TAX RATE	0.01107151	0.25	0.00276798							
MULTI-USE TAX RATE	0.01107151	1	0.01107151							
COMMERCIAL VACANT TAX RATE CALCULATION	0.01107151	0.70	0.00775006							
COMMERCIAL TAXABLE NEW CONSTRUCTION	0.01107151	1	0.01107151							
PROOF	Rate	Assessment	Taxes							
RESIDENTIAL LAND	0.01107151	206,206,500	11,838,115							
AGGREGATE EXTRACTOR	0.00900000	1,603,300	14,444							
INDUSTRIAL Taxable Full	0.01107151	69,500	769	NB: Ind Vacant is 65% of IND RATE						
INDUSTRIAL Excess Land	0.00775006	47,400	367							
COMMERCIAL Full Taxes	0.01107151	11,236,800	124,408							
COMMERCIAL Vacant Land	0.00775006	161,200	1,249							
COMMERCIAL Vacant Land	0.00775006	187,100	1,450							
FarmLand Taxes	0.00276798	17,800,100	49,789							

[illegible]