

**THE CORPORATION OF THE TOWNSHIP OF TARBUTT  
BY-LAW 2026 - 01**

**A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY AND TO  
PROVIDE FOR THE PAYMENT OF TAXES AND FOR PENALTY  
FOR UNPAID TAXES FOR THE YEAR 2026.**


WHEREAS Section 317 (1) of the *Municipal Act*, S.O. 2001, c.25, as amended, provides that the Council of a local municipality may, in 2025 before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed 50 percent of the total amount raised for all purposes for the previous year by the levying of tax rates on all the properties that, in the current year, are in the property class; and

WHEREAS the Council of the Corporation of The Township of Tarbutt deems it expedient to make the levy authorised by the said Section 317 (1) in the year 2026;

NOW THEREFORE the Council of the Corporation of The Township of Tarbutt enacts as follows:

1. The interim taxation on all the properties in the current year property class will be due in two equal instalments under this By-law, instalment dates being the last days of the month, being February 28, 2026 and April 30, 2026.
2. A percentage charge of one and one quarter (1¼ %) per cent shall be imposed as a penalty for non-payment of taxes and shall be added to the tax instalment or part thereof remaining unpaid on the first day following the said due date, and one and one quarter (1¼ %) per cent shall be imposed and shall be added to the tax instalment or part thereof remaining unpaid on the first day of each month in which default continues. On all other taxes in arrears on January 1, 2026, interest shall be added at the rate of one and one quarter (1¼ %) percent per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
3. The Tax Collector shall, not later than 21 days prior to the date the first instalment is due, mail or cause to be mailed to the address of the residence or place of business of each person indicated on the last revised assessment roll, a notice setting out the payment required to be made pursuant to this by-law, the date by which it is to be paid to avoid penalty, and the particulars of the penalties imposed by this by-law for late payment.
4. Taxes shall be payable to the Corporation of The Township of Tarbutt.
5. The Collector and/or Treasurer are hereby authorised to accept part payment from time to time on account of any taxes due, and to give a receipt if requested to do so for such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectible in respect to non-payment of taxes or of any instalment thereof. The rates of taxation will be levied when the assessment on real and commercial property is set and the levies are received from the Provincial Government.
6. Any previous by-law or resolution which conflicts with this by-law is hereby repealed.

READ A FIRST AND TAKEN AS READ A SECOND AND THIRD TIME and finally passed in open council this Twenty First day of January, 2026.

  
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Lennox Smith, Mayor

  
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Carol O. Trainor, Clerk