

THE MUNICIPAL CORPORATION OF THE
Township of Cockburn Island

BY-LAW NO 2026-04

**BEING A BY-LAW TO ADOPT THE ESTIMATES
OFF ALL SUMS REQUIRED DURING THE YEAR AND
TO STRIKE THE RATES OF TAXATION AND ESTABLISH RATIOS etc.
FOR THE YEAR 2026**

WHEREAS the Municipal Act, C 25, R.S.O. 2001, amended provides that the Council of a local Municipality shall adopt the estimates for the year, and establish appropriate tax rates on the appropriate assessments.

THEREFORE, the Council of the Corporation of the Township of Cockburn Island enacts as follows:

1. The attached estimates shall be adopted. And there shall be levied and collected upon the assessable **lands \$106,398 Residential** and **\$ 1,002 Managed Forest** for the General Purposes of the Municipality.

2. Increases within a line item of less than 10 % will be acceptable without a budget amendment and any resultant overall increase to come from “reserves” or other unused function savings, if not from other revenues.

3. The above amount will require that the following amounts tax rates be applied:

Residential	1.207747866
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Managed Forest	0.2960166
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4. That in addition thereto the following Education Rates shall also be applied:

Residential	0.153
Qualified Forest Lands	0.03825

5. That all taxes shall become due and payable on the 31st day of July, 2026.

6. Non-payment of the amount by date as noted, in accordance with this by-law constitutes default. On all taxes of the levy which are in default after the noted due date shall be added a penalty of 1.25% per month, from August 1st until December 31, 2026

7. On all taxes unpaid as of December 31, 2026 interest shall be added at the rate of 1.25 % per month, for each month or fraction thereof in which the arrears continue.

8. All taxes are due and payable to the Township of Cockburn Island at the municipal office, Box 209, 90 Bass Point Rd., Spanish, Ontario, P0P 2A0.

9. That tax ratios for the Municipality are as follows:

Residential/Farm	1.0000
Multi Residential	1.0000
Commercial	1.0000
Industrial	1.0000
Farmlands	0.2500
Managed Forests	0.2500

10. And that no other measures will be taken with respect to:

Tax Reductions
Graduated Taxes

Optional Classes

Read a first and second time this 4th day of February, 2026

Read a third and final time this 4th day of February, 2026



Mayor

Mayor: Brenda Jones



Clerk: Brent St. Denis

This is a certified true and complete copy of the By-law numbered as above of the Municipality in the Province of Ontario, duly passed at a meeting of the Council of the Municipality and that this By-law is in full force and effect.

Dated this 5th day of February, 2026

Signed  Brent St. Denis, Clerk-Treasurer

COCKBURN ISLAND TOWNSHP	2026
Revenue	BUDGET
4010 · Gen Levy Res. & Farm	106,398
4010 Levy on Managed Forest	1,002
4355 - NCC Levy Contribution est'd	38,000
4340 · Ont Grants Capital OCIF FORMULA	125,000
4330 - FEDERAL GAS TAX	1,006
4345 - NORDS GRANT	50,000
4360 · ONT Provincial Offences	35
4400 · Prov. Pavm't ILT general	1,900
4500 · Ont. Uncond. Grant	201,400
POT-HOLE PROGRAM (PROVINCE)	38,000
4715 · Building Permits	2,000
4731 · Interest to Arrears (EST'D)	1,000
4733 · Interest on Other - bank	4,000
4780 · Tax Cert. & Misc.	250
4800 · Helipad Revenue ORNGE	5,000
4765 MISC INCOME	5,000
4345 - CEGP FIRE GRANT - 2025	22,500
4910 · Wharf Fees Collected	9,000
Total Revenue	611,491
EXPENSES	
5005 · Mayor	3,680
5006 · Councillors	14,682
5007 · Council Misc	

	1,500
5008 - Council subscriptions, Assoc	500
5100 · Office Contract-ADMIN & OFFICE	37,267
5101 · New CT transition MISC COSTS INCL IT ETC	5,606
5100 - ELECTION FALL 2026	2,000
5101 -QUICKBOOKS ONLINE	389
5101- TAX SOFTWARE ANNUAL SUPPORT	1,350
5110 · Office Supplies, printing etc	2,000
5115 · Island Telephone and internet	1,722
5116 All Hydro	9,500
5130 Office Legal & Audit	17,000
5150 · Insurance Premiums	26,931
5171 · Bank Charges Gen	900
5195 · Assessment	11,227
5219 Building Maintenance Materials	6,000
5220 Fire Materials INCL FM ASSISTANT	1,500
5226 · Policing	19,455
5229 · Building Official Costs	2,000
5240 Emergency Response	2,500
5300 · PW Materials	15,000
5301 · FUEL	5,000
2010 - DEBENTURE PAYMENT	27,800
5315 - LARGE EQUIPMENT Maintenance	10,000
5310 Public Works Wages	82,634
5330 Roads Contract incl NORDS funding	45,000
5500 · Land Fill Site Mat, Etc	2,000
5500 · Land Fill - ARO, TULLOCH	7,000

5610 · Centennial Manor	5,602
5650 · Man./Sud. Ontario Social Services	21,000
5660 - SUD AND DIST HEALTH UNIT	356
5670 · Helipad Expense	1,230
5680 · Cemetery	500
5740 · Rec. Material	4,000
5760 · Donations & Tributes	300
5800 · Wharf expenses (share rev, O&M, S/C)	10,000
5850 · Planning	2,500
Total Expenditures	407,631
Surplus/-deficit BEFORE CAPITAL	203,861
CAPITAL	*CAPITAL*
1820 SIDE-BY-SIDE OR 4X4 TRUCK - CAPITAL EQUIPMENT	30,000
1870 STREETLIGHTS ASSUME CAPITAL - ROADS	35,000
5370 DOCKS REHABILITATION - CAPITAL DOCK	20,000
5220 Fire Materials (2025 CEGP GRANT)	22,500
5500 · Land Fill Site CLOSURE SAVINGS ACC'T	10,000
A GRAVEL UNDER POTHOLE GRANT OF \$38K	38,000
JOHN DEERE BOOM MOWER, 120 HP	130,000
SCREEN EXTRA A GRAVEL - ADD TO POTHOLE GRANT	40,000
TOTAL CAPITAL	325,500
NET AFTER ABOVE CAPITAL	-\$ 121,639
FROM RESERVES (GIC)	121,639