

SOUTH FRONTENAC TOWNSHIP

BY-LAW 2012-33

A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC FOR THE YEAR 2012

WHEREAS it is necessary for the Council of the Corporation of the Township of South Frontenac, pursuant to the Municipal Act, 2001, the Fair Municipal Finance Act, 1997, the Fair Municipal Finance Act, 1997 (No.2) and the Small Business and Charities Protection Act, 1998 to establish tax rates for 2012; and,

WHEREAS the tax ratios and tax rate reductions for prescribed property subclasses have been established by the County of Frontenac, by its By-law 2011-36 and,

WHEREAS it is necessary for the Council of the Corporation of the Township of South Frontenac, pursuant to the Municipal Act, 2001 to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Township of South Frontenac the sums set forth for various purposes in Schedule "C" hereto attached for the current year; and

WHEREAS an interim levy was made before the adoption of the estimates for the current year;

NOW THEREFORE THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC, BY ITS COUNCIL, HEREBY ENACTS AS FOLLOWS:

1. The 2012 estimates for the current year as set forth in Schedule "C" attached hereto and forming part of this by-law are hereby adopted.
2. For the year 2012, the Corporation of the Township of South Frontenac shall levy upon the Residential and Farm Residential Assessment, Farmland Under Development I Assessment, Farmland Under Development II Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Parking Lot Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general, education and County of Frontenac purposes as set out in Schedule "A" attached hereto and forming part of this by-law.
3. The levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2012.
4. For payments-in-lieu of taxes due to the Corporation of the Township of South Frontenac, the actual amount due to the Corporation of the Township of South Frontenac shall be based on the assessment roll and the tax rates for the year 2012.
5. For railway rights of way taxes due to the Corporation of the Township of South Frontenac in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act, the actual amount due to the Corporation of the Township of South Frontenac shall be based on the assessment roll and the tax rates for the year 2012.
6. The Treasurer is hereby authorized to collect the Special Area Charges and Rates as set out in Schedule "B" which is attached hereto and forms part of this by-law and these Special Area Charges and Rates shall be added to and form part of the Collector's Roll.
7. The levy for general municipal, education and County of Frontenac purposes shall become due and payable in two installments due June 29, 2012 and September 28, 2012 for the uncapped classes and in one installment due October 31, 2012 for the capped classes.

8. As provided under Section 345(2) of the Municipal Act 2001, there shall be imposed a penalty of one and one-quarter percent (1.25%) per month 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.
9. There shall be imposed additional interest of one and one-quarter percent (1.25%) per month on all taxes outstanding at the end of the year for which the taxes were levied as provided in Section 345(3) of the Municipal Act, 2001.
10. Penalty and interest charges at the prevailing rate will be added in the same manner as taxes to those non-levy items added to the Collector's Roll for collection.
11. All supplementary taxes levied under the Assessment Act will be due 21 days after demand, and penalties and interest will be added in the same manner as the ordinary tax bills. The Treasurer is authorized to receive payment in two installments for the payment of supplementary tax bills for new residential units where the tax bill covers a period exceeding nine (9) months, with the second installment to be due no less than two months after the first installment due date.
12. The Treasurer of the Corporation of the Township of South Frontenac is hereby empowered to accept part payment from time to time on account of any taxes due.
13. Pursuant to the provisions of the 2012 Municipal Budget, transfers budgeted as a "Contribution from Revenue Fund to Reserves" shall be implemented by the Treasurer in the amount budgeted. Transfers budgeted as a "Contribution from Reserves and/or Reserve Funds to Revenue Fund and/ or Capital Fund" shall be implemented by the Treasurer in the exact amount required to finance the actual expenditures of the particular project net of other applicable revenues, even should said amount exceed the transfer/ contribution from Reserves and/or Reserve Fund originally budgeted for.
14. Any surplus/deficit as of December 31, 2012 in the Capital Fund resulting from the operations of the Capital Fund, shall be transferred to/ financed from its originating source of funds.
15. Any surplus/deficit resulting from the 2012 operations of the General Revenue Fund as of December 31, 2012 shall be transferred to/financed from the reserve for Working Funds.
16. Notwithstanding the foregoing, pursuant to the provisions of the 2012 Municipal Budget, the following transfers shall be made to the Reserve noted should a surplus arise from the operation of the department activity as noted:

DEPARTMENT	RESERVE
Revenue Fund	
Administration	Administration
Policing	Policing
Fire	Fire
Sanitation	Sanitation
Roads	Roads
Winter Control	Winter Control
Equipment Rental Surplus	Equipment
Planning	Planning
Environmental Committee	Environmental Committee
Parks and Recreation	Parks and Recreation
Capital Fund	
Administration	Administration
Fire	Fire
Roads	Roads
Sanitation	Sanitation
Planning	Planning
Parks and Recreation	Parks and Recreation

17. Notwithstanding any of the foregoing, the Treasurer is hereby authorized to accept payments made on the current Pre-Authorized Payment Plan on the first day of the month following the due date for payment of taxes without adding penalty and/ or interest charges to the outstanding taxes and tax arrears.
18. The levy on the capped classes shall be finalized by way of amendments to this by-law.
19. If any section or portion of this by-law or the schedules attached hereto is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Township of South Frontenac that all remaining sections and portions of this by-law and the schedules continue in force and effect.
20. This by-law shall come into force and take effect on the date of its passage.

Dated at the Township of South Frontenac this 15th day of May, 2012.

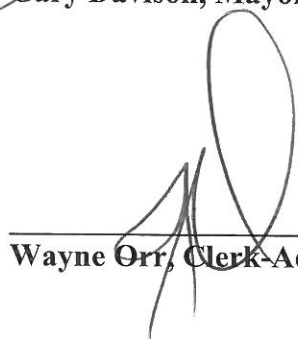
Read a first and second time this 15th day of May, 2012.

Read a third time and finally passed this 15th day of May, 2012.

**Municipal Corporation of the
Township of South Frontenac**



Gary Davison, Mayor



Wayne Orr, Clerk-Administrator

TOWNSHIP OF SOUTH FRONTENAC - 2012 TAX RATE SCHEDULE

Assessment Class	RTC	South Frontenac Tax Rate	Frontenac County Tax Rate	Education Tax Rate	Total Tax Rate	Current Value Assessment	Tax Amount Per Class
Residential and Farm Residential	RT	0.499931%	0.193135%	0.221000%	0.914066%	2,389,855,927	21,844,860
Multi-Residential	MT	0.499931%	0.193135%	0.221000%	0.914066%	3,559,000	32,532
Commercial-Full, Shared PIL	CH	0.499931%	0.193135%	1.490000%	2.183066%	23,000	502
Commercial Occupied	CT	0.499931%	0.193135%	1.490000%	2.183066%	22,574,849	492,824
Commercial Vacant Land	CX	0.349952%	0.135194%	1.043000%	1.528145%	200,500	3,064
Commercial Excess Land	CU	0.349952%	0.135194%	1.043000%	1.528145%	202,190	3,090
New Const-Full-No Support	XT	0.499931%	0.193135%	1.260000%	1.953066%	1,078,300	21,060
Parking Lot	GT	0.499931%	0.193135%	1.490000%	2.183066%	33,000	720
Industrial -Full, Shared PIL	IH	0.499931%	0.193135%	1.590000%	2.283066%	444,000	10,137
Industrial -Excess Land, Shared PIL	IK	0.324955%	0.125538%	1.033500%	1.483993%	95,000	1,410
Industrial Occupied	IT	0.499931%	0.193135%	1.590000%	2.283066%	1,640,325	37,450
Industrial Excess Land	IU	0.324955%	0.125538%	1.033500%	1.483993%	0	0
Industrial Vacant Land	IX	0.324955%	0.125538%	1.033500%	1.483993%	510,800	7,580
Industrial-New Construction-Taxable	JT	0.499931%	0.193135%	1.260000%	1.953066%	977,586	19,093
Industrial-New Construction-Excess	JU	0.324955%	0.125538%	0.819000%	1.269493%	28,414	361
Farmlands	FT	0.124983%	0.048284%	0.055250%	0.228517%	51,193,945	116,987
Managed Forest	TT	0.124983%	0.048284%	0.055250%	0.228517%	5,345,004	12,214
Total						2,477,761,840	22,603,883

South Frontenac Levy	Frontenac County Levy	Education Levy	Total
11,947,630	4,615,648	5,281,582	21,844,860
17,793	6,874	7,865	32,532
115	44	343	502
112,859	43,600	336,365	492,824
702	271	2,091	3,064
708	273	2,109	3,090
5,390	2,083	13,587	21,060
165	64	491	720
2,219	858	7,060	10,137
309	119	982	1,410
8,201	3,168	26,081	37,450
0	0	0	0
1,660	641	5,279	7,580
4,887	1,888	12,318	19,093
92	36	233	361
63,984	24,718	28,285	116,986
6,680	2,581	2,953	12,214
12,173,393	4,702,866	5,727,624	22,603,883

**TOWNSHIP OF SOUTH FRONTENAC
SPECIAL AREA CHARGES AND RATES**

WASTE MANAGEMENT CHARGE ON AN ANNUAL BASIS PER UNIT

Charge per assessed unit

Residential Dwelling	\$100.00
Residential Seasonal Dwelling	\$100.00
Commercial	\$100.00

FIRE CAPITAL SPECIAL AREA RATE

Assessment Class	RTC	Special Fire Tax Rate	Current Value Assessment	Tax Amount Per Class
Residential and Farm Residential	RT	0.015404%	2,389,855,927	368,044
Multi-Residential	MT	0.015404%	3,559,000	548
Commercial-Full, Shared PIL	CH	0.015404%	23,000	4
Commercial Occupied	CT	0.015404%	22,574,849	3,477
Commercial Vacant Land	CX	0.010783%	200,500	22
Commercial Excess Land	CU	0.010783%	202,190	22
New Const-Full-No Support	XT	0.015404%	1,078,300	166
Parking Lot	GT	0.015404%	33,000	5
Industrial -Full, Shared PIL	IH	0.015404%	444,000	68
Industrial -Excess Land, Shared PIL	IK	0.010012%	95,000	10
Industrial Occupied	IT	0.015404%	1,640,325	253
Industrial Excess Land	IU	0.010012%	0	0
Industrial Vacant Land	IX	0.010012%	510,800	51
Industrial-New Construction-Taxable	JT	0.015404%	977,586	151
Industrial-New Construction-Excess	JU	0.010012%	28,414	3
Farmlands	FT	0.003851%	51,193,945	1,971
Managed Forest	TT	0.003851%	5,345,004	206
Total			2,477,761,840	375,000

**TOWNSHIP OF SOUTH FRONTENAC
2012 MUNICIPAL BUDGET SUMMARY
TO BE RAISED BY TAXATION**

Summary of Revenue and Expense

	2011 Budget	2012 Budget	2011-2012 Budget	
	\$	\$	Variance \$	%
REVENUE				
Property Taxation	177,050	221,100	44,050	24.88%
User Charges	1,947,671	2,014,861	67,190	3.45%
Licenses, Permits and Rents	587,500	605,837	18,337	3.12%
Government Grants	2,055,142	2,554,005	498,863	24.27%
Grants from Other Municipalities	933,869	740,000	-193,869	-20.76%
Investment Income	59,000	69,000	10,000	16.95%
Penalties and interest on taxes	350,000	370,000	20,000	5.71%
Donations	9,400	7,400	-2,000	-21.28%
Other	35,565	12,565	-23,000	-64.67%
Transfers From Reserves/Reserve Funds	558,850	3,172,235	2,613,385	467.64%
TOTAL Revenue	6,714,047	9,767,003	3,052,956	45.47%
OPERATING EXPENSE				
<i>General Government</i>	1,650,143	3,390,607	1,740,463	105.47%
<i>Protection to Persons and Property</i>				
Fire	1,329,371	1,412,994	83,623	6.29%
Police	2,330,245	2,410,145	79,900	3.43%
Conservation Authorities	163,515	176,782	13,267	8.11%
Protective Inspections and Control	123,624	124,100	476	0.38%
Emergency Measures	1,300	1,300	0	0.00%
Building Department	375,333	383,084	7,752	2.07%
<i>Transportation Services</i>				
Roadway Maintenance	7,324,034	8,743,022	1,418,988	19.37%
Winter Control	1,650,000	1,627,792	-22,208	-1.35%
<i>Environmental Services</i>				
Water System	8,745	173,000	164,255	1878.27%
Solid Waste Management	1,954,855	2,401,598	446,743	22.85%
<i>Parks, Recreation and Cemeteries</i>	515,289	845,368	330,079	64.06%
<i>Planning and Development</i>	210,305	247,963	37,658	17.91%
TOTAL Expense	17,636,759	21,937,755	4,300,996	24.39%
TO BE RAISED BY TAXATION	10,922,712	12,170,752	1,248,040	11.43%
Raised by Taxation - Tax rate	10,922,712	12,170,752	1,248,040	11.43%
Special Rate - Fire	375,000	375,000	0	0.00%
Special Charge - Waste Management	1,010,000	1,010,000	0	0.00%
Total	12,307,712	13,555,752	1,248,040	10.14%

2012 CAPITAL BUDGET

	<i>BUDGETED EXPENDITURE</i>	<i>TAX LEVY</i>	<i>PROPOSED FINANCING RESERVES</i>	<i>GRANT/OTHER</i>
GENERAL GOVERNMENT				
Corporate Services				
- Financial System				
Core Financials incl Payroll, Property Tax, AR, AP, GL, Utilities, Purchase Orders, Fixed Assets	200,000		200,000	WF
-Office Relocation				
Cabinets	30,000		30,000	Admin Bldg RF
IT Costs (server and workstations)	6,500		6,500	Admin Bldg RF
Chairs	3,000		3,000	Admin Bldg RF
Movers	7,500		7,500	Admin Bldg RF
Sub-total	247,000	0	247,000	0
Sydenham Building				
Carried Forward from 2011				
- George Street Renovations, Accessibility & Furniture	488,500		483,500	5,000 Admin Bldg RF/USC
New Projects				
- Exterior Aluminium soffit and fascia & paint, roof vents and	75,000		75,000	Admin Bldg RF
Sub-total	563,500	0	558,500	5,000
Total	810,500	0	805,500	5,000
PROTECTIVE SERVICES				
Fire				
Carried Forward from 2011				
- Computer Software - Training Program	10,000		10,000	DCF-Fire
- Computer Software - Accountability Program	10,000		10,000	DCF-Fire
New Projects				
-Extrication Equipment (Station 4)	30,000	30,000		Taxation
-Station 2 - Grating Water Drainage	10,000		10,000	Building Imp Reserve
-Station 5 - Walls, Windows, Painting	10,000		10,000	Building Imp Reserve
-Station 6- Walls, Floor, Roof	7,000		7,000	Building Imp Reserve
-Dry Hydrants	6,000	6,000		Taxation
Total Fire Related Protection	83,000	36,000	47,000	0

2012 CAPITAL BUDGET

	BUDGETED EXPENDITURE	TAX LEVY	PROPOSED FINANCING RESERVES	GRANT/OTHER
ROAD DEPARTMENT				
New Projects				
- Salt Management Plan - Portland Site Works	500,000		500,000	FGT
- Salt Management Plan - Bedford Design	25,000		25,000	FGT
-Office Renovations: Keeley/Hartington/Glendower	50,000		50,000	Building Imp Reserve
-Vehicle Replacement- Light Truck 1/2 Ton	30,000		30,000	RD Equip
-Vehicle Replacement- Light Truck 3/4 Ton	40,000		40,000	RD Equip
-Motor Grader Replacement	300,000		300,000	RD Equip
-Vibratory Roller	120,000		120,000	RD Equip
-Signage Strategy	50,000		50,000	WF
-Linear Asset Construction	4,300,000	3,200,000	500,000	DCF 200,000/Rd Const 300,000
Villages/Local Roads/Arterial Roads			600,000	City of Kingston Funding 600,000
Total	5,415,000	3,200,000	1,615,000	600,000
SYDENHAM WATER				
- Unfinanced Capital Outlay as at 101231	339,412			
- Unfinanced Capital Outlay as at 111231	133,922			
Total	473,334	0	0	0
ENVIRONMENTAL SERVICES				
Solid Waste Management Overhead				
- New Vehicle	30,000	30,000		
Sub-total	30,000	30,000	0	0
Sanitation-Collection				
Carried Forward from 2011				
- Public Recycling Centres	50,000		50,000	San Res
Sub-total	50,000	0	50,000	0
Sanitation-Disposal				
New Projects				
- WDS Implementation Plan	30,000		20,000	10,000 DCF/ San Res
-Massassauga Dump Closure	200,000		200,000	Landfill Site Closure Fund
Sub-total	230,000	0	220,000	10,000
Hazardous Waste				
Carried Forward from 2011				
- Baler Wrap set-up	25,000		25,000	FGT
Sub-total	25,000	0	25,000	0
Total	335,000	30,000	295,000	10,000

2012 CAPITAL BUDGET

	BUDGETED EXPENDITURE	TAX LEVY	PROPOSED FINANCING RESERVES	GRANT/OTHER	
CEMETERIES					
Carried Forward from 2011					
- Latimer Cemetery -1/4 acre lot addition, legal & survey	16,000		16,000		Cemetery Reserve
Total	16,000	0	16,000	0	
RECREATION					
Carried Forward from 2010					
- Point Park-Concrete Retaining Wall Repair	20,000		20,000		PKF
- Point Park-Utility Shed (pump and electrical-football field)	10,000		10,000		PKF
Carried Forward from 2011					
- McMullen Park Building-repairs to address drainage	5,000		5,000		PKF
- Point Park-Boat Ramp repairs	5,000		5,000		PKF
New Projects					
-Library - Princess Anne - paint, etc	10,000		10,000		REC
-Glendower Hall Structural Repair	30,000		30,000		REC
-Glendower Hall Heating, Cooling, and Moisture Control	20,000		20,000		PKF
-Glendower Hall Floor Repair	15,000		15,000		PKF
-Glendower Mold Repair	25,000		25,000		PKF
-Shoreline Repair Consultation	5,000		5,000		PKF
-Lighting for Horseshoe Pit in Sunbury Park	5,000		5,000		PKF
-Shoreline Repair Consultation	5,000		5,000		PKF
-Gilmour Point Gazebo	10,000		10,000		PKF
-Bleachers Sunbury Park	5,000		5,000		PKF
-Playground Equipment and Protective Surfacing	60,000		60,000		PKF
-NFCA Project End Zone Unfunded Capital	216,420				
	446,420	0	230,000	0	
TOTALS					
	7,579,254	3,266,000	3,008,500	615,000	