

SOUTH FRONTENAC TOWNSHIP

BY-LAW 2013-30

A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC FOR THE YEAR 2013

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 2013; 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 2012-0033 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 2013 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 2013, 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 2013.
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 2013.
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 2013.
6. The Treasurer is hereby authorized to collect the Special Area Charges as set out in Schedule "B" which is attached hereto and forms part of this by-law and these Special Area Charges 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 28, 2013 and September 30, 2013 for the uncapped classes and in one installment due October 31, 2013 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 2013 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, 2013 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 2013 operations of the General Revenue Fund as of December 31, 2013 shall be transferred to/financed from the reserve for Working Funds.
16. Notwithstanding the foregoing, pursuant to the provisions of the 2013 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 21st day of May, 2013.

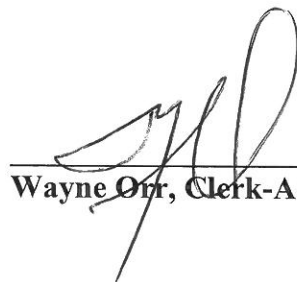
Read a first and second time this 21st day of May, 2013.

Read a third time and finally passed this 21st day of May, 2013.

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



Gary Davison, Mayor



Wayne Orr, Clerk-Administrator

TOWNSHIP OF SOUTH FRONTENAC - 2013 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	0.495363%	0.178401%	0.212000%	0.885764%	2,560,404,666	22,679,143
Multi-Residential	MT	0.495363%	0.178401%	0.212000%	0.885764%	3,839,000	34,004
Commercial-Full, Shared PIL	CH	0.495363%	0.178401%	1.490000%	2.163764%	23,375	506
Commercial Occupied	CT	0.495363%	0.178401%	1.490000%	2.163764%	23,125,383	500,379
Commercial Vacant Land	CX	0.346754%	0.124881%	1.043000%	1.514635%	203,225	3,078
Commercial Excess Land	CU	0.346754%	0.124881%	1.043000%	1.514635%	204,198	3,093
New Const-Full-No Support	XT	0.495363%	0.178401%	1.260000%	1.933764%	1,260,600	24,377
Parking Lot	GT	0.495363%	0.178401%	1.490000%	2.163764%	33,375	722
Industrial -Full, Shared PIL	IH	0.495363%	0.178401%	1.590000%	2.263764%	453,750	10,272
Industrial -Excess Land, Shared PIL	IK	0.321986%	0.115961%	1.033500%	1.471447%	96,750	1,424
Industrial Occupied	IT	0.495363%	0.178401%	1.590000%	2.263764%	1,602,588	36,279
Industrial Excess Land	IU	0.321986%	0.115961%	1.033500%	1.471447%	0	0
Industrial Vacant Land	IX	0.321986%	0.115961%	1.033500%	1.471447%	388,100	5,711
Industrial-New Construction-Taxable	JT	0.495363%	0.178401%	1.260000%	1.933764%	1,001,190	19,361
Industrial-New Construction-Excess	JU	0.321986%	0.115961%	0.819000%	1.256947%	29,061	365
Farmlands	FT	0.123841%	0.044600%	0.053000%	0.221441%	52,848,629	117,029
Managed Forest	TT	0.123841%	0.044600%	0.053000%	0.221441%	5,565,575	12,324
Total						2,651,079,465	23,448,066

South Frontenac Levy	Frontenac County Levy	Education Levy	Total
12,683,297	4,567,788	5,428,058	22,679,143
19,017	6,849	8,138	34,004
116	42	348	506
114,555	41,256	344,568	500,379
705	254	2,119	3,078
708	255	2,130	3,093
6,245	2,249	15,883	24,377
165	60	497	722
2,248	809	7,215	10,272
312	112	1,000	1,424
7,939	2,859	25,481	36,279
0	0	0	0
1,250	450	4,011	5,711
4,960	1,786	12,615	19,361
94	34	237	365
65,448	23,571	28,010	117,029
6,892	2,482	2,950	12,324
12,913,951	4,650,856	5,883,259	23,448,066

Schedule "B" to By-Law No. 2013 - 30

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

WASTE MANAGEMENT CHARGE ON AN ANNUAL BASIS PER UNIT

	Charge per assessed unit
Residential Dwelling	\$120.00
Residential Seasonal Dwelling	\$120.00
Commercial	\$120.00

TOWNSHIP OF SOUTH FRONTENAC

2013 Budget

Summary of Revenue and Expense

	YTD Actual			2012-2013 Budget	
	2012 Budget	2012	2013 Budget	Variance	%
	\$	\$	\$	\$	%
REVENUE					
Property Taxation	170,600	315,768	261,300	90,700	53.17%
User Charges	2,014,861	1,759,472	1,944,825	-70,036	-3.48%
Licenses, Permits and Rents	605,837	458,655	634,668	28,831	4.76%
Government Grants	2,554,005	1,718,543	2,447,732	-106,273	-4.16%
Grants from Other Municipalities	740,000	238,018	977,098	237,098	32.04%
Investment Income	69,000	69,563	103,975	34,975	50.69%
Penalties and interest on taxes	370,000	294,424	390,000	20,000	5.41%
Donations	7,400	21,063	6,000	-1,400	-18.92%
Other	12,565	196,622	2,065	-10,500	-83.57%
Transfers From Reserves/Reserve Funds	3,172,235	1,864,245	3,860,492	688,257	21.70%
TOTAL Revenue	9,716,503	6,936,371	10,628,155	911,652	9.38%
OPERATING EXPENSE					
<i>General Government</i>	3,332,203	910,258	2,775,782	-556,421	-16.70%
<i>Protection to Persons and Property</i>					
Fire	1,412,994	547,885	2,076,749	663,755	46.98%
Police	2,410,145	1,545,700	2,498,898	88,753	3.68%
Conservation Authorities	176,782	178,767	180,050	3,268	1.85%
Protective Inspections and Control	124,100	68,894	124,500	400	0.32%
Emergency Measures	1,300	233	1,300	0	0.00%
Building Department	383,084	210,086	415,942	32,858	8.58%
<i>Transportation Services</i>					
Roadway Maintenance	8,746,842	2,400,047	9,332,841	585,999	6.70%
Winter Control	1,627,792	1,098,620	1,777,333	149,541	9.19%
<i>Environmental Services</i>					
Water System	173,000	108,239	190,594	17,594	10.17%
Solid Waste Management	2,401,598	1,185,693	2,868,492	466,894	19.44%
<i>Parks, Recreation and Cemeteries</i>	849,452	474,867	1,062,669	213,217	25.10%
<i>Planning and Development</i>	247,963	59,300	234,270	-13,693	-5.52%
TOTAL Expense	21,887,255	8,788,588	23,539,420	1,652,165	7.55%
TO BE RAISED BY TAXATION	12,170,752	1,852,217	12,911,265	740,513	6.08%
Raised by Taxation - Tax rate	12,170,752		12,911,265	740,513	6.08%
Special Rate - Fire	375,000		0	-375,000	-100.00%
Special Charge - Waste Management	1,010,000		1,243,200	233,200	23.09%
Total	13,555,752		14,154,465	598,713	4.42%

2013 CAPITAL BUDGET

	<i>BUDGETED EXPENDITURE</i>	<i>TAX LEVY</i>	<i>PROPOSED FINANCING RESERVES</i>	<i>GRANT/OTHER</i>	
GENERAL GOVERNMENT					
Corporate Services					
Carried Forward from 2012					
Financial System	15,000		15,000		Fiscal - Working Funds
New Projects					
Building Permits / Bank Reconciliation					
Asset Management planning consulting & software	125,000		102,000	23,000	Fiscal - Working Funds / MIII Funding
Cemetery database software & computer	6,500	6,500			
Server and Exchange update	40,000		40,000		General - Infrastructure
Website Upgrade / Redevelopment	20,000		20,000		General - Infrastructure
Electronic Agendas and publishing	9,000		9,000		General - Infrastructure
Sub-total	215,500	6,500	186,000	23,000	
Verona Medical Building					
Verona Medical Roof - 2012 Unfunded	6,000		6,000		General - Infrastructure
Sub-total	6,000	0	6,000	0	
Sydenham Building					
Update / paint lower level	25,000		25,000		Vertical - Facilities
Sub-total	25,000	0	25,000	0	
Total	246,500	6,500	217,000	23,000	
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	

2013 CAPITAL BUDGET

PROTECTIVE SERVICES

Fire

Carried Forward from 2011

Carried Forward from 2012

- Extrication Equipment (Station 4)
- Station 2 - Grating Water Drainage
- Station 5 - Walls, Windows, Painting
- Station 6- Walls, Floor, Roof
- Dry Hydrants

New Projects

- Fire Hall/Equipment Study
- Door Framing - Station 7
- Fortuna Rescue Platform - Station 8
- Wayjax Pumps (3)
- Pagers (30) and Radios (15)
- Pumper
- Tanker

	BUDGETED EXPENDITURE	TAX LEVY	PROPOSED FINANCING RESERVES	GRANT/OTHER	
	30,000		30,000		Fiscal-Working Funds (unspent Capital)
	10,000		10,000		General - Infrastructure
	10,000		10,000		General - Infrastructure
	7,000		7,000		General - Infrastructure
	6,000		6,000		Fiscal-Working Funds (unspent Capital)
	20,000		20,000		DCF-Fire
	6,000	6,000			
	6,000		6,000		Development Charges Funds
	15,000	15,000			
	15,000	15,000			
	350,000		350,000		Rolling - Fire Reserve
	300,000		300,000		Rolling - Fire Reserve
Total	775,000	36,000	739,000	0	

2013 CAPITAL BUDGET

ROAD DEPARTMENT

Carried Forward from 2012

Salt Management Plan - Portland Site Works
Office Renovations: Keeley/Hartington/Glendower

New Projects

Vehicle Replacement- Light Truck 1/2 Ton
Vehicle Replacement- Light Truck 3/4 Ton
Equipment Replacement - 1 Ton Dump Truck
Tri-axle
GPS Equipment
Salt Management Plan - Bedford Garage

	BUDGETED EXPENDITURE	TAX LEVY	PROPOSED FINANCING	
			RESERVES	GRANT/OTHER
	250,000		250,000	Federal Gas Tax
	50,000		50,000	Vertical - Facilities Res
	35,000		35,000	Rolling - Capital - Roads Dept Res
	50,000		50,000	Rolling - Capital - Roads Dept Res
	70,000		70,000	Rolling - Capital - Roads Dept Res
	325,000		325,000	Rolling - Capital - Roads Dept Res
	10,000	10,000		Federal Gas Tax
	500,000	50,000	450,000	Development Charges Funds 200,000 Linear Rd Const 275,000
Linear Asset Construction	4,550,000	3,475,000	475,000	City of Kingston 600,000 ???
Total	5,840,000	3,535,000	1,705,000	600,000

SYDENHAM WATER

Unfinanced Capital Outlay as at 101231
Unfinanced Capital Outlay as at 111231

	319,479				For information only - to be addressed out of water review Q4 2012 - Q1 2013
	168,857				
Total	488,336	0	0	0	

2013 CAPITAL BUDGET

	BUDGETED	PROPOSED FINANCING		
	EXPENDITURE	TAX LEVY	RESERVES	GRANT/OTHER
ENVIRONMENTAL SERVICES				
Sanitation-Collection				
Carried Forward from 2011				
Public Recycling Centres	45,000		45,000	Landfill Closure RF
Sub-total	45,000	0	45,000	0
Sanitation-Disposal				
Waste Disposal Site Operation Improvements	150,000		150,000	Fiscal - Working Funds
Portland Waste Disposal Site partial Capping	300,000		300,000	Landfill closure RF
Sub-total	450,000	0	450,000	0
Total	495,000	0	495,000	0
TOWNSHIP FACILITIES MANAGEMENT				
Asbestos Assessment	59,000		59,000	Recreation Res 10,000 / Vertical - Facilities Res 49,000
Building Condition Assessment	94,000		94,000	Recreation Res 30,000 / Vertical - Facilities Res 64,000
Energy Audit	32,500		32,500	Federal Gas Tax
Accessibility Standard	15,000		15,000	Recreation Res 5,000 Vertical - Facilities Res 10,000
Total	200,500	0	200,500	0

2013 CAPITAL BUDGET

RECREATION

Carried Forward from 2010

Point Park-Concrete Retaining Wall Repair

Carried Forward from 2011

McMullen Park Building-repairs to address drainage problems

Carried Forward from 2012

Library - Princess Anne - paint, etc

Glendower Hall Structural Repair

Glendower Hall Heating, Cooling, and Moisture Control

Glendower Hall Floor Repair

Glendower Mold Repair

Shoreline Repair Consultation - Gilmour Point

Shoreline Repair Consultation - The Point

Gilmour Point Gazebo (possibly change room update)

New Projects

Gilmour Point Improvements - cap well

Centennial Park - Concrete Pad/Gazebo

Harris Park - New Furnace

Playground Equipment & Protective Surfacing

Sunbury Park - Tennis Courts - new posts and nets

Storrington Centre - sidewalks / access ramps

Harris Park - Ramps and Washrooms upgrades

Recreation buildings - re-keying

Princess Anne - Upgrades- Paint, carpet, handicap ramp improvermer

Old School - Building Improvements

NFCA Project End Zone Unfunded Capital

BUDGETED EXPENDITURE **TAX LEVY** **PROPOSED FINANCING RESERVES** **GRANT/OTHER**

20,000		20,000	Parkland Res
3,600		3,600	Parkland Res
10,000		10,000	Parkland Res
30,000		30,000	Vertical - Recreation 20,534 / Parkland Res 9,466
20,000		20,000	Parkland Res
15,000		15,000	Parkland Res
23,000		23,000	Parkland Res
5,000		5,000	Parkland Res
5,000		5,000	Parkland Res
10,000		10,000	Parkland Res
5,000		5,000	Parkland Res
26,000		26,000	Parkland Res
10,000		10,000	Parkland Res
60,000		60,000	Parkland Res
10,000		10,000	Parkland Res
10,000		10,000	Parkland Res
10,000		10,000	Parkland Res
8,000		8,000	Parkland Res
30,000		30,000	Parkland Res
15,000		15,000	Parkland Res
199,423			

Total 525,023 0 325,600 To be dealt with seperately in Q1 2013

TOTALS

8,586,359	3,577,500	3,698,100	623,000
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