

SOUTH FRONTENAC TOWNSHIP

BY-LAW 2014-24

A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC FOR THE YEAR 2014

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 2014; 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 2014-002 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 2014 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 2014, the Corporation of the Township of South Frontenac shall levy upon the Residential and Farm Residential Assessment, Multi-Residential Assessment, Commercial Assessment including new construction, Industrial Assessment including new construction, Parking Lot Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment 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 2014.
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 2014.
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 2014.
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 municipal, county, education and special area charges shall become due and payable as follows:

Non-capped Classes (Residential, Managed Forest and Farmland)

- 50% of the final bill and any outstanding arrears shall be due on June 30th, 2014
- The balance of the final bill shall be due on September 30th, 2014.

2.

Capped Classes (Commercial, Industrial, Multi-Residential, Parking lot) or a combination of Capped and Uncapped

- 50% of the final bill and any outstanding arrears shall be due on August 29th, 2014
 - The balance of the final bill shall be due on September 30th, 2014.
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 in two installments with the second installment due one month after the first installment due date., and penalties and interest will be added in the same manner as the ordinary tax bills.
 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 2014 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 resulting from the 2014 operations of the General Revenue Fund as of December 31, 2014 shall be transferred to/financed from the reserve for Working Funds except for Winter Control, Building, Volunteer Firefighters wages, Water and Recycling which have dedicated reserves for stabilization.
 15. 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.
 16. 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.

17. 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 April, 2014.

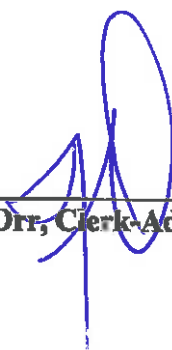
Read a first and second time this 15th day of April, 2014.

Read a third time and finally passed this 15th day of April, 2014.

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



Gary Davison, Mayor



Wayne Orr, Clerk-Administrator

Schedule "A" to By-Law No. 2014-24

TOWNSHIP OF SOUTH FRONTENAC - 2014 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	0.522137%	0.171918%	0.203000%	0.897055%	2,730,315,004	24,492,427
Multi-Residential	MT	0.522137%	0.171918%	0.203000%	0.897055%	4,119,000	36,950
Commercial-Full, Shared PIL	CH	0.522137%	0.171918%	1.460000%	2.154055%	23,750	512
Commercial Occupied	CT	0.522137%	0.171918%	1.460000%	2.154055%	23,476,596	505,699
Commercial Vacant Land	CX	0.365496%	0.120343%	1.022000%	1.507839%	205,950	3,105
Commercial Excess Land	CU	0.365496%	0.120343%	1.022000%	1.507839%	285,054	3,997
New Const-Full-No Support	XT	0.522137%	0.171918%	1.220000%	1.914055%	2,360,817	45,187
New Const-Excess Land-No Support	XU	0.365496%	0.120343%	0.854000%	1.339839%	20,731	278
Parking Lot	GT	0.522137%	0.171918%	1.460000%	2.154055%	33,750	727
Industrial -Full, Shared PIL	IH	0.522137%	0.171918%	1.560000%	2.254055%	463,500	10,448
Industrial -Excess Land, Shared PIL	IK	0.339389%	0.111747%	1.014000%	1.465136%	98,500	1,443
Industrial Occupied	IT	0.522137%	0.171918%	1.560000%	2.254055%	1,093,027	24,637
Industrial Excess Land	IU	0.339389%	0.111747%	1.014000%	1.465136%	0	0
Industrial Vacant Land	IX	0.339389%	0.111747%	1.014000%	1.465136%	342,900	5,024
Industrial-New Construction-Taxable	JT	0.522137%	0.171918%	1.220000%	1.914055%	1,333,053	25,515
Industrial-New Construction-Excess	JU	0.339389%	0.111747%	0.793000%	1.244136%	18,948	236
Farmlands	FT	0.130534%	0.042980%	0.050750%	0.224264%	54,308,686	121,795
Managed Forest	TT	0.130534%	0.042980%	0.050750%	0.224264%	6,991,906	15,680
Total						2,825,471,172	25,293,660

South Frontenac Levy	Frontenac County Levy	Education Levy	Total
14,255,985.00	4,693,903	5,542,539	24,492,427
21,508.00	7,081	8,361	36,950
124.00	41	347	512
122,581.00	40,360	342,758	505,699
753.00	248	2,104	3,105
969.00	319	2,709	3,997
12,327.00	4,059	28,801	45,187
76.00	25	177	278
176.00	58	493	727
2,420.00	797	7,231	10,448
334.00	110	999	1,443
5,707.00	1,879	17,051	24,637
0.00	0	0	0
1,164.00	383	3,477	5,024
6,960.00	2,292	16,263	25,515
66.00	21	149	236
70,891.50	23,342	27,562	121,796
9,127.00	3,005	3,548	15,680
14,511,169	4,777,923	6,004,568	25,293,660

Schedule "B" to By-Law No. 2014 - 24

**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

Schedule "C" to By-Law No. 2014-24

**TOWNSHIP OF SOUTH FRONTENAC
2014 Budget**

Summary of Revenue and Expense

	YTD Actual		2013-2014 Budget		
	2013 Budget	31-Oct-13	2014 Budget	Variance	
	\$	\$	\$	\$	%
<u>REVENUE</u>					
Property Taxation	261,300	193,307	265,000	3,700	1.42%
User Charges	1,936,375	1,858,388	2,070,827	135,452	7.00%
Licenses, Permits and Rents	644,118	583,129	644,347	229	0.04%
Government Grants	2,447,732	2,541,350	2,233,514	-214,218	-8.75%
Grants from Other Municipalities	977,098	469,643	825,991	-151,107	-15.46%
Investment Income	103,975	102,746	109,500	5,525	5.31%
Penalties and Interest on taxes	390,000	403,969	400,000	10,000	2.56%
Donations	8,000	50,415	6,150	150	2.50%
Other	2,065	27,384	2,065	0	0.00%
Transfers From Reserves/Reserve Funds	3,860,492	1,237,880	4,136,997	276,505	7.16%
TOTAL Revenue	10,628,155	7,468,210	10,694,391	66,236	0.62%
<u>OPERATING EXPENSE</u>					
<i>General Government</i>	2,776,782	1,295,269	3,464,589	688,817	24.82%
<i>Protection to Persons and Property</i>					
Fire	2,078,749	1,124,357	2,064,590	-12,159	-0.59%
Police	2,498,898	1,922,743	2,736,172	237,274	9.50%
Conservation Authorities	180,050	182,122	198,182	18,112	10.06%
Protective Inspections and Control	124,500	67,616	104,797	-19,703	-15.83%
Emergency Measures	1,300	2,900	1,300	0	0.00%
Building Department	415,942	291,282	357,755	-68,187	-13.99%
<i>Transportation Services</i>					
Roadway Maintenance	9,332,841	7,973,081	10,009,464	676,823	7.25%
Winter Control	1,777,333	1,255,342	1,816,466	39,133	2.20%
<i>Environmental Services</i>					
Water System	190,594	83,265	197,169	6,575	3.45%
Solid Waste Management	2,868,492	1,636,828	2,981,481	112,989	3.94%
<i>Parks, Recreation and Cemeteries</i>	1,062,669	576,962	927,336	-135,333	-12.74%
<i>Planning and Development</i>	234,270	217,632	343,396	109,126	46.58%
TOTAL Expense	23,539,420	16,829,360	25,202,687	1,663,267	7.07%
TO BE RAISED BY TAXATION	12,911,265	9,161,149	14,508,296	1,597,031	12.37%

2014 CAPITAL BUDGET

	BUDGETED EXPENDITURE	PROPOSED FINANCING		
		TAX LEVY	RESERVES	GRANT/OTHER
GENERAL GOVERNMENT				
Corporate Services				
Carried Forward from 2012				
Financial System- Building Permit Module	15,000		15,000	Fiscal - Working Funds 7,500 (carry forward) / Building Reserve 7,500 (new)
New Projects				
Server data back up device	10,000		10,000	Fiscal - Working Funds
ipads for Council	6,000	6,000		
Sub-total	31,000	6,000	25,000	0
OPP Building				
Garage Floor Drains	20,000		20,000	Vertical - Facilities
Sub-total	20,000	0	20,000	0
Verona Medical Building				
Well Pressure System	9,000		9,000	Vertical - Facilities
Sub-total	9,000	0	9,000	0
Total	60,000	6,000	54,000	0
PROTECTIVE SERVICES				
Building				
Pick up Truck (replacing 2006 existing vehicle)	25,000		25,000	Rolling-Building
Sub-total	25,000	0	25,000	0
Fire				
Carried Forward from 2012				
Burrige Hall-2- Grating Water Drainage	10,000		10,000	Vertical - Facilities
Dry Hydrants	6,000		6,000	Fiscal-Working Funds (unspent Capital)
Carried Forward from 2013				
Pagers and Radios- replacement	15,000		15,000	Fiscal-Working Funds (unspent Capital)
New Projects				
New Recruits (30-bunker gear and pagers)	64,000	64,000		
3/4 Ton Truck-Sydenham Hall-5	40,000		40,000	Rolling - Fire Reserve
Chief's vehicle	40,000		40,000	Rolling - Fire Reserve
Rescue- Latimer Hall-7	285,000		285,000	Rolling - Fire Reserve
New Hall - Perth Road-6	225,000		225,000	DCF 150,000/Vertical - Facilities 75,000
Fumace repair- Sunbury Hall-8	8,000		8,000	Vertical - Facilities
Floater Pump	5,500	5,500		
Firepro computer software	12,000	12,000		
Bradshaw-1 repairs as per study	25,000	25,000		
Verona-3 repairs as per study	5,000	5,000		
Sub-total	740,500	111,500	629,000	0
Total	765,500	111,500	654,000	0

2014 CAPITAL BUDGET

	BUDGETED EXPENDITURE	PROPOSED FINANCING		
		TAX LEVY	RESERVES	GRANT/OTHER
TRANSPORTATION DEPARTMENT				
Carried Forward from 2012				
Office Renovations: Hartington	40,000		50,000	Vertical - Facilities Res
Office Renovations: Keeley	10,000			Vertical - Facilities Res
New Projects				
Salt Management Plan - Bedford	1,400,000		1,400,000	Federal Gas Tax 1,350,000 (450,000 carryover & 500,000 new)/ Fiscal-Working Funds (unspent Capital) 50,000 carry over
Garage- Garage Expansion, Sand & Salt Storage				
Vehicle Replacement- Tandem Dump Truck	230,000		230,000	Rolling - Capital - Roads Dept Res
Vehicle Replacement- Wheel Loader	160,000		160,000	Rolling - Capital - Roads Dept Res
Vehicle - New -Trackless MT6	150,000		150,000	Rolling - Capital - Roads Dept Res
Linear Asset Construction-Villages/Local Roads/Arterial Roads	4,480,000	3,393,007	240,183	846,810 Development Charges Funds 200,000/Linear Rd Const 145,050/Inv in Ontario 304,950/Fiscal-Working Funds -409,817/City of Kingston 375,714/ County FGT 471,096
Total	6,470,000	3,393,007	2,230,183	846,810
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				
Carried Forward from 2013				
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				
Carried Forward from 2013				
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

2014 CAPITAL BUDGET

	BUDGETED EXPENDITURE	TAX LEVY	PROPOSED FINANCING	
			RESERVES	GRANT/OTHER
RECREATION				
Carried Forward from 2010				
Point Park-Concrete Retaining Wall Repair	20,000		20,000	Parkland Res
Carried Forward from 2012				
Glendower Hall Heating, Cooling, and Moisture Control-venting	14,000		14,000	Parkland Res (remaining budget after furnace install)
Glendower Hall Floor Repair	15,000		15,000	Parkland Res
Shoreline Repair Consultation - Gilmour Point	5,000		5,000	Parkland Res
Shoreline Repair Consultation - The Point	5,000		5,000	Parkland Res
Gilmour Point Gazebo (possibly change room update)	10,000		10,000	Parkland Res
Carried Forward from 2013				
Recreation buildings - re-keying	8,000		8,000	Parkland Res
Old School - Building Improvements	15,000		15,000	Parkland Res
New Projects				
Centennial Park - Concrete Pad and Gazebo/Roof for stage/pavillion	56,000		56,000	Recreation 30,000 new/Parkland res 26,000 carry over
Centennial Park -Ball Diamond Resurfacing	12,000		12,000	Parkland Res
Centennial Park -Pickle Ball/Tennis Court Coating-	0		0	Removed pending community fundraising
Point Park-Football Field Upgrades	50,000		50,000	Parkland Res 50,000 - Work will only take place once an agreement is in place with the high school
Playground Structures (2)	20,000		20,000	Parkland Res
Gilmour Point- Hydro	0		0	Removed
Gilmour Point- Change Rooms	0		0	Removed
Gilmour Point- Holding Tank	0		0	Removed
Gilmour Point- Contingency	0		0	Removed
Storrington Centre-Accessible Washrooms	0		0	Removed
Playground Structure - Wilmer	0		0	Removed
Gilmour Point- Parking Lot	50,000		50,000	Parkland Res
Gilmour Point- Landscaping	10,000		10,000	Parkland Res
Total	290,000	0	290,000	0
TOTALS	8,281,000	3,510,507	3,923,683	846,810