

**TOWNSHIP OF SOUTH FRONTENAC
BY-LAW 2022-32**

**A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC
FOR THE YEAR 2022**

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 2021; 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 2021-0035 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 "B" 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 2022 estimates for the current year as set forth in Schedule "B" attached hereto and forming part of this by-law are hereby adopted.
2. For the year 2022, 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 2022.
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 2022.
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 2022.
6. The levy for municipal, county, education and special area charges shall become due and payable as follows:

All Classes

- 50% of the final bill and any outstanding arrears shall be due on June 30th, 2022
- The balance of the final bill shall be due on September 29th, 2022.

7. 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.
8. 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.
9. 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.
10. 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.
11. 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.
12. Pursuant to the provisions of the 2022 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.
13. Any surplus/deficit resulting from the 2022 operations of the General Revenue Fund as of December 31, 2022 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.
14. 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.
15. 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.
16. This by-law shall come into force and take effect on the date of its passage.

Dated at the Township of South Frontenac this 19th day of April 2022.

Read a first and second time this 19th day of April 2022.

Read a third time and finally passed this 19th day of April 2022.

**THE CORPORATION OF THE
TOWNSHIP OF SOUTH FRONTENAC**


Ron Vandewal, Mayor


Angela Maddocks, Clerk

TOWNSHIP OF SOUTH FRONTENAC - 2022 TAX RATE SCHEDULE

Assessment Class	RTC	South Frontenac Tax Rate	Current Value Assessment	South Frontenac Levy
Residential and Farm Residential	RT	0.612857%	3,385,406,907	20,747,703.00
Multi-Residential	MT	0.612857%	5,681,900	34,823.00
Commercial-Full, Shared PIL	CH	0.612857%	0	0.00
Commercial Occupied	CT	0.612857%	23,567,226	144,434.00
Commercial Vacant Land	CX	0.429000%	233,000	1,000.00
Commercial Excess Land	CU	0.429000%	485,300	2,082.00
New Const-Full-No Support	XT	0.612857%	7,508,900	46,019.00
New Const-Excess Land-No Support	XU	0.429000%	38,300	164.00
Parking Lot	GT	0.612857%	43,000	264.00
Industrial -Full, Shared PIL	IH	0.612857%	558,000	3,420.00
Industrial -Excess Land, Shared PIL	IK	0.398357%	114,000	454.00
Industrial Occupied	IT	0.612857%	966,900	5,926.00
Industrial Excess Land	IU	0.398357%	0	0.00
Industrial Vacant Land	IX	0.398357%	429,000	1,709.00
Industrial-New Construction-Small Scale	J7	0.153214%	50,000	77.00
Industrial-New Construction-Taxable	JT	0.612857%	2,192,000	13,434.00
Industrial-New Construction-Excess	JU	0.398357%	14,100	58.00
Farmlands	FT	0.153214%	113,244,675	173,507.50
Managed Forest	TT	0.153214%	14,136,200	21,659.00
Total			3,554,669,408	21,196,734

TOWNSHIP OF SOUTH FRONTENAC 2022 Final Budget -February 8, 2022

	Summary of Revenue and Expense				
	2021 Budget	Actuals 17-Dec-21	2022 Budget	2021-2022 Budget Variance	
	\$	\$	\$	\$	%
1.	REVENUE				
2.	205,500	240,556	249,500	44,000	21.41%
3.	1,165,674	1,022,648	1,216,510	50,837	4.36%
4.	1,315,401	1,493,456	1,491,070	175,669	13.35%
5.	2,551,304	2,296,394	3,237,941	686,637	26.91%
6.	568,919	0	494,605	-74,314	-13.06%
7.	353,000	47,618	353,000	0	0.00%
8.	370,000	276,084	370,000	0	0.00%
9.	16,000	83,653	13,000	-3,000	-18.75%
10.	42,445	318,316	9,445	-33,000	-77.75%
11.	9,496,223	1,503,811	5,432,929	-4,063,294	-42.79%
12.	TOTAL Revenue	7,282,536	12,868,000	-3,216,466	-20.00%
13.	OPERATING EXPENSE				
14.	5,605,455	4,723,073	6,125,800	520,346	9.28%
15.	<i>Protection to Persons and Property</i>				
16.	4,967,314	2,078,584	2,343,439	-2,623,875	-52.82%
17.	3,063,362	2,483,580	2,931,316	-132,046	-4.31%
18.	244,380	247,521	258,872	14,492	5.93%
19.	118,212	77,295	132,752	14,540	12.30%
20.	1,668	215	2,730	1,062	63.63%
21.	1,132,250	936,057	1,165,650	33,400	2.95%
22.	<i>Transportation Services</i>				
23.	13,424,062	10,086,102	12,716,328	-707,735	-5.27%
24.	2,476,430	1,225,566	2,318,868	-157,562	-6.36%
25.	<i>Environmental Services</i>				
26.	395,350	320,721	403,353	8,003	2.02%
27.	2,801,353	2,706,815	3,088,196	286,843	10.24%
28.	1,772,830	1,885,648	1,888,841	116,011	6.54%
29.	697,342	668,487	684,705	-12,638	-1.81%
30.	TOTAL Expense	27,439,664	34,060,849	-2,639,160	-7.19%
31.	TO BE RAISED BY TAXATION	20,157,128	21,192,849	577,306	2.80%

IMPACT ON TAXPAYER:

**BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A 273,061 PROPERTY WILL INCREASE 2.0% WHICH EQUALS \$32.79***

***before 2021 one-time tax reduction of 0.5% funded from reserves for pandemic relief**

Detailed Sheet Page #	Project #	Project *	2022 Budget	Reserves										Notes			
				Development Charges	Community Building Fund (formerly Federal Gas Tax)	Parkland	Working Funds	Asset Investment Reserve	Infrastructure	Fire Equipment	Public Services Equipment	Building Closure	Taxation		Other		
CORPORATE SERVICES																	
1	19-04	Server Upgrade	21,000						21,000								
2	22-02	Gateway Signage	60,000						60,000								
3	22-03	Electronic Portable Sign	10,000												10,000		
4	22-04	LIDAR Imagery	16,000				16,000										
5	22-05	Digital Modernization and Workflow Improvements	125,000				60,000						65,000				
6	22-06	Seniors & Affordable Housing - Project Design & Management C	175,000						175,000								
		subtotal	407,000	0	0	0	76,000	0	256,000	0	0	65,000	0	10,000	0		
FIRE																	
7	21-03	x3 Pickup Trucks - Rapid Response Units	225,000								225,000						
8	22-07	16ft 40HP Aluminum - Marine Unit	75,000						75,000								
9	22-08	Bunker Gear - 10 Sets	25,000								25,000						
10	22-09	Hoses and Appliances	18,000								18,000						
11	22-10	Hydraulic Pump - Extrication Tools - Replacement	8,000												8,000		
12	22-11	x4 Floater Pumps - Wildland FF	19,200												19,200		
13	22-12	x4 Thermal Imaging Camera	18,000												18,000		
14	22-13	Station 8 Compressor - SCBA Bottle Filling Station	35,000						35,000								
15	22-14	Electric/Battery Blower Fans x2	13,000												13,000		
		subtotal	436,200	0	0	0	0	0	110,000	0	268,000	0	0	58,200	0		
PUBLIC SERVICES																	
FLEET																	
16	22-01	Tandem Dump Trucks (2)	600,000									600,000					
17	22-15	Half Ton Truck	42,500									42,500					
18	22-16	3/4 Ton Truck	69,000									69,000					
		*New 59 22-45 2 Ton Truck	120,000									120,000					
		subtotal	831,500	0	0	0	0	0	0	0	0	831,500	0	0	0		
ROADS INFRASTRUCTURE																	
19	19-R05	Fish Creek Road Bridge	755,000											155,000			
20	20-R01	Buck Bay Road Bridge (B27)	268,900												247,302	County - Community Building Fund (CBF)	
21	22-17	12th Conc Bridge (B32) Repairs	50,000											50,000			
22	22-18	Eagle Creek Culvert (B31) Design	50,000							50,000							
23	21-R03	North Shore Road Culvert	39,100							39,100							
24	22-19	Opinicon Culvert (C12) Replacement	450,000							31,129				171,568	247,303	County - Community Building Fund (CBF)	
25	22-20	Burego Lane Culverts (B6) Replacement	78,000											78,000			
26	22-21	Culvert Replacement Westport Road (West of Burrbridge)	22,500							22,500							
27	22-22	Culvert Replacements - Westport Road (Burts Creek)	150,000											150,000			
28	22-23	Culvert Replacement Bellrock Road (East of Church)	22,500											22,500			
29	21-R09	Arterial Reserve (Road 38)	550,000											550,000			
30	22-24	Microsurfacing - Perth Road	350,000											350,000			
31	22-25	Bellrock Road Reconstruction	970,000											0	970,000	OCIF	
32	22-26	Westport Road Reconstruction	1,000,000											400,000			
33	21-R10	Hinchinbrooke Emergency Road Repairs	249,000							249,000							
34-35	22-27	Hard Surfacing Preservation	600,000												322,454	277,546	OCIF
36	22-28	Lower Round Lake Road Reconstruction	822,000							247,302				574,698			
37	22-29	Alton Road West (Design - Local Rds)	27,000							27,000							
38	22-30	Intersection Traffic Counts	18,500												18,500		
39	21-R06	Sidewalk Construction	50,000											50,000			
40	21-R07	Guidarail Program	50,000											50,000			
41	22-31	Deferred Linear Capital Works	552,500							552,500							
		subtotal	7,125,000	600,000	0	0	0	0	1,240,129	0	0	0	0	2,942,720	1,742,151		

Detailed Sheet Page #	Project #	Project *	2022 Budget	Reserves										Notes	
				Obligatory Reserves			Reserves								Other
				Development Charges	Community Building Fund (formerly Federal Gas Tax)	Parkland	Working Funds	Asset Investment Reserve	Infrastructure	Fire Equipment	Public Services Equipment	Building Closure	Taxation		
FACILITIES															
42	21-R08	Streetlight Program	30,000					30,000							
43	21-37	Petworth Mill Improvements	50,000						50,000						
44	22-32	New Monitoring Wells and Land/Water Rights Purchase - Lough	150,000									150,000			
45	22-33	Storrington Yard - Fabric Replacement on Sand Dome	35,000						35,000						
46	22-34	Princess Anne Bldg. - Oil Tank Replacement	5,000						5,000						
47	22-35	Bellrock Mill	50,000			50,000									
48	22-36	New Docks - Battersea Village	20,000						20,000						
49	22-37	Inverary Cemetery Fencing	10,000						10,000						
		subtotal	350,000	0	0	50,000	0	30,000	120,000	0	0	0	150,000	0	0
RECREATION															
50	22-38	McMullen-Verona Court Project	350,000	75,000		50,000			215,000						10,000 Donation
51-53	22-39	Centennial Multipurpose Facility Phase Two- Cover/ Roof	290,000	75,000		50,000			165,000						
54	22-40	Gerald Ball Volleyball Courts	25,000			25,000									
55	22-41	Gerald Ball Dog Park	40,000			40,000									
56	22-42	Gentlemen's Park - Outdoor-Rink													
57	22-43	Consulting Fee - User Fee & Facility Allocation Policy	25,000	25,000											
58	22-44	Recreation Software	25,000				25,000								
		subtotal	755,000	175,000	0	165,000	25,000	0	380,000	0	0	0	0	0	10,000
		Total	9,904,700	775,000	600,000	215,000	101,000	1,270,129	866,000	268,000	831,500	65,000	150,000	3,010,920	1,752,151

*held for follow up information - pending Council approval for release