

**TOWNSHIP OF SOUTH FRONTENAC  
BY-LAW 2018-25**

**A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC FOR  
THE YEAR 2018**

---

**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 2018; 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 2017-0044 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 2018 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 2018, 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 2018.
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 2018.
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 2018.
6. 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 29<sup>th</sup>, 2018
- The balance of the final bill shall be due on September 28<sup>th</sup>, 2018.

**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 31<sup>st</sup>, 2018
  - The balance of the final bill shall be due on September 28<sup>th</sup>, 2018.
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 2018 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 2018 operations of the General Revenue Fund as of December 31, 2018 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 17<sup>th</sup> day of April, 2018.**

**Read a first and second time this 17<sup>th</sup> day of April, 2018.**

**Read a third time and finally passed this 17<sup>th</sup> day of April, 2018.**

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

  
\_\_\_\_\_  
**Ron Vandewal, Mayor**

  
\_\_\_\_\_  
**Wayne Orr, Clerk-Administrator**

Schedule "A" to By-Law No. 2018-25

**TOWNSHIP OF SOUTH FRONTENAC - 2018 TAX RATE SCHEDULE**

<b>Assessment Class</b>	<b>RTC</b>	<b>South Frontenac Tax Rate</b>	<b>Current Value Assessment</b>	<b>South Frontenac Levy</b>
Residential and Farm Residential	RT	0.599794%	3,129,645,350	18,771,425.00
Multi-Residential	MT	0.599794%	5,194,425	31,157.00
Commercial-Full, Shared PIL	CH	0.599794%	25,950	156.00
Commercial Occupied	CT	0.599794%	22,903,160	137,373.00
Commercial Vacant Land	CX	0.419856%	246,000	1,033.00
Commercial Excess Land	CU	0.419856%	383,650	1,611.00
New Const-Full-No Support	XT	0.599794%	4,531,215	27,178.00
New Const-Excess Land-No Support	XU	0.419856%	0	0.00
Parking Lot	GT	0.599794%	38,750	232.00
Industrial -Full, Shared PIL	IH	0.599794%	468,800	2,812.00
Industrial -Excess Land, Shared PIL	IK	0.389866%	108,000	421.00
Industrial Occupied	IT	0.599794%	992,745	5,954.00
Industrial Excess Land	IU	0.389866%	0	0.00
Industrial Vacant Land	IX	0.389866%	379,950	1,481.00
Industrial-New Construction-Taxable	JT	0.599794%	1,723,700	10,339.00
Industrial-New Construction-Excess	JU	0.389866%	18,100	73.00
Farmlands	FT	0.149949%	84,917,783	127,333.50
Managed Forest	TT	0.149949%	9,690,609	14,531.00
<b>Total</b>			<b>3,261,268,187</b>	<b>19,133,110</b>

**TOWNSHIP OF SOUTH FRONTENAC  
2018 Budget - Approved December 5, 2017**

**Summary of Revenue and Expense**

	Actuals			2017-2018 Budget	
	2017 Budget	24-Oct-17	2018 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. REVENUE</b>					
2. Property Taxation	187,750	18,628,582	187,000	-750	-0.40%
3. User Charges	1,017,469	673,897	1,063,678	46,209	4.54%
4. Licenses, Permits and Rents	706,277	689,709	720,526	14,250	2.02%
5. Government Grants	1,954,668	1,551,315	2,094,819	139,951	7.16%
6. Grants from Other Municipalities	579,025	0	503,940	-75,085	-12.97%
7. Investment Income	251,000	82,688	260,000	9,000	3.59%
8. Penalties and interest on taxes	360,000	308,306	365,000	5,000	1.39%
9. Donations	19,500	34,533	10,000	-9,500	-48.72%
10. Other	16,065	60,072	10,000	-6,065	-37.75%
11. Transfers From Reserves/Reserve Funds	4,881,817	868,310	7,213,596	2,331,779	47.76%
<b>12. TOTAL Revenue</b>	<b>9,973,571</b>	<b>22,897,410</b>	<b>12,428,360</b>	<b>2,454,789</b>	<b>24.61%</b>
<b>13. OPERATING EXPENSE</b>					
14. <i>General Government</i>	3,770,647	3,116,563	4,196,542	425,894	11.29%
15. <i>Protection to Persons and Property</i>					
16. Fire	3,093,173	1,550,993	3,113,553	20,380	0.66%
17. Police	3,022,718	2,252,839	3,037,857	15,139	0.50%
18. Conservation Authorities	220,392	233,963	224,931	4,539	2.06%
19. Protective Inspections and Control	116,367	75,595	114,211	-2,156	-1.85%
20. Emergency Measures	1,951	444	1,750	-201	-10.30%
21. Building Department	535,256	295,794	592,518	57,262	10.70%
22. <i>Transportation Services</i>					
23. Roadway Maintenance	11,097,177	5,930,762	13,027,415	1,930,238	17.39%
24. Winter Control	1,912,992	1,591,385	1,993,375	80,383	4.20%
25. <i>Environmental Services</i>					
26. Water System	391,842	188,777	529,431	137,589	35.11%
27. Solid Waste Management	2,445,625	1,812,652	2,682,917	237,292	9.70%
28. <i>Parks, Recreation and Cemeteries</i>	1,529,769	968,125	1,637,046	107,277	7.01%
29. <i>Planning and Development</i>	422,171	409,849	406,534	-15,638	-3.70%
<b>30. TOTAL Expense</b>	<b>28,560,078</b>	<b>18,427,740</b>	<b>31,558,079</b>	<b>2,998,000</b>	<b>10.50%</b>
<b>31. TO BE RAISED BY TAXATION</b>	<b>18,586,507</b>	<b>-4,469,670</b>	<b>19,129,719</b>	<b>543,211</b>	<b>2.92%</b>

**IMPACT ON TAXPAYER:**

**BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF  
THE TAX BILL ON A \$256,067 PROPERTY WILL INCREASE 2.0% WHICH EQUALS \$30.19**

**2018 CAPITAL BUDGET**

	PROJECT YEAR(S)	TOTAL PROJECT	2018 BUDGETED EXPENDITURE	PROPOSED FINANCING			
				TAX LEVY	RESERVES	OTHER	
<b>GENERAL GOVERNMENT</b>							
<b>Corporate Services</b>							
<b>New Projects</b>							
Ipad replacements (15-Council/COA)	2018	12,000	12,000		12,000		Election
<b>Total - Corporate Services</b>		<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	
<b>PROTECTIVE SERVICES</b>							
<b>Building</b>							
<b>New Projects</b>							
Municipal Permit Software	2017/2018	120,000	75,000		75,000		Building
<b>Sub-total</b>		<b>120,000</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>0</b>	
<b>Fire</b>							
<b>New Projects</b>							
Self-contained Breathing Apparatus (SCBA) replacement	2018	585,000	585,000		585,000		Rolling - Fire
Chief's vehicle (F043-2014 with 250,000 kms)	2018	45,000	45,000		45,000		Rolling - Fire
Portable Pump (Station 3-replacement)	2018	7,500	7,500	7,500			
Decontamination Tent - New	2018	9,500	9,500	9,500			
Forceable Entry Door Simulator - New	2018	5,400	5,400	5,400			
New Firehall Equipment (Appliances/Furniture/Electronics)	2018	15,000	15,000	15,000			
<b>Sub-total</b>		<b>667,400</b>	<b>667,400</b>	<b>37,400</b>	<b>630,000</b>	<b>0</b>	
<b>Total - Protection Services</b>		<b>787,400</b>	<b>742,400</b>	<b>37,400</b>	<b>705,000</b>	<b>0</b>	
<b>TRANSPORTATION DEPARTMENT</b>							
<b>New Projects</b>							
Transportation Master Plan	2018	50,000	50,000		50,000		Dev Charges
Pro Fuel Hardware/Software Upgrade -Keeley	2018	8,000	8,000	8,000			
1/2 Ton Truck - replace F50 (2011)	2018	40,000	40,000		40,000		Rolling - Roads
Mechanic's Truck F25 ( 1994)	2018	100,000	100,000		100,000		Rolling - Roads
Tandem Truck - replace F27 (2002)	2018	250,000	250,000		250,000		Rolling - Roads
Water Tank (replace 23903-2011)	2018	30,000	30,000		30,000		Rolling - Roads
Perkins Dump Box - New - to use for Parks	2018	30,000	30,000	30,000			
3/4 Ton Truck - replace F52 (2011)	2018	65,000	65,000		65,000		Rolling - Roads
LED Streetlights - 3 New	2018	40,000	40,000		40,000		Infrastructure
Linear Asset Construction-Villages/Local Roads/Arterial Roads (separate Listing)	2018	5,775,000	5,775,000	4,086,031	881,786	807,183	Dev Chgs 300,000 FGT 300,000 City 281,786 re:2016/17 OCIF 317,243 County FGT 489,940
<b>Total</b>		<b>6,388,000</b>	<b>6,388,000</b>	<b>4,124,031</b>	<b>1,456,786</b>	<b>807,183</b>	
<b>SYDENHAM WATER</b>							
Water Meter Replacement	2018/2019	100,000	50,000		50,000		Water
<b>Total</b>		<b>180,000</b>	<b>130,000</b>	<b>0</b>	<b>130,000</b>	<b>0</b>	
<b>ENVIRONMENTAL SERVICES</b>							
<b>Sanitation-Disposal</b>							
Loughborough Site - Finish partial capping Ph 1	2018	250,000	250,000		250,000		Landfill Closure
Salem Site - Environmental Study	2018	11,000	11,000	11,000			
Crow Lake Site - Background Well	2018	8,000	8,000		8,000		Landfill Closure
<b>Sub-total</b>		<b>269,000</b>	<b>269,000</b>	<b>11,000</b>	<b>258,000</b>	<b>0</b>	
<b>Total</b>		<b>449,000</b>	<b>399,000</b>	<b>11,000</b>	<b>388,000</b>	<b>0</b>	

2018 CAPITAL BUDGET

	PROJECT	TOTAL	2018 BUDGETED	PROPOSED FINANCING		
	YEAR(S)	PROJECT	EXPENDITURE	TAX LEVY	RESERVES	OTHER
<b>TOWNSHIP FACILITIES MANAGEMENT</b>						
<b>New Projects</b>						
Energy Retrofits	2018-2020	75,000	25,000		25,000	Federal Gas Tax
Town Hall - Front Door Replacement (Accessibility)	2018	6,000	6,000		6,000	Facilities
Verona Medical Centre - Main entrance step repairs (BCA)	2018	5,000	5,000		5,000	Facilities
Burridge - Stn 2 - Repair Rear Metal Roof (BCA)	2018	10,000	10,000		10,000	Facilities
Hartington - Stn 4 - Rear Exit Handrail (BCA)	2018	5,000	5,000		5,000	Facilities
Hartington - Stn 4 - Remove Portable Training Room	2018	10,000	10,000		10,000	Facilities
Hartington - Stn 4 - Replace Tanks and Fuel Lines	2018	8,000	8,000		8,000	Facilities
Perth Rd - Stn 6-New Firehall (2018-siteworks)	2014-2018	1,975,000	250,000		250,000	Facilities
Burnt Hills - Stn 9 - Soffit & Facia Upgrades	2018	10,000	10,000		10,000	Facilities
<b>Total</b>		<b>2,184,000</b>	<b>409,000</b>	<b>0</b>	<b>409,000</b>	<b>0</b>
<b>RECREATION</b>						
<b>New Projects</b>						
Land Acquisition - Boat Launch	2018	35,000	35,000		35,000	Parkland
Shipyards - Dock Improvements	2018	10,000	10,000		10,000	Parkland
Boat Launch Upgrades - Various	2018-2022	75,000	15,000		15,000	Parkland
Park Gates - Accessible Entrances (Point/Centennial/Gilmour/Davison)	2018	15,000	15,000		15,000	Parkland
Museum - Facia and Eavestrough replacement	2018	5,000	5,000		5,000	Vertical - Facilities
Gilmour Point - Washrooms/Change Rooms	2017-2019	420,000	150,000		150,000	Parkland 50,000/ FGT 100,000
Point Park - Tennis Court Fencing & Netting	2018	10,000	10,000		10,000	Parkland
Point Park - Paint Bunker & Pavillion	2018	5,000	5,000		5,000	Parkland
Point Park - Replace Concrete Ramp (Baseball Diamond Washrooms - (BCA))	2018	5,000	5,000		5,000	Parkland
Ferroy Hall - Building Upgrades -Structural Integrity - Walls/Chimney/Foundation	2017-2018	80,000	50,000		50,000	Parkland
Bradshaw School House - Accessible Entrance/Restore Foundation	2018	20,000	20,000		20,000	Parkland
Glendower Hall - Playground Equipment (based on replacement plan)	2018	20,000	20,000		20,000	Parkland
Wilmer Ball Park - Pump/Storage Building Wall Repair	2018	6,000	6,000		6,000	Parkland
Bowes Park - Reshingle Pavillion	2018	5,000	5,000		5,000	Parkland
Gerald Ball Park - Resurface Tennis Court & 1 New Court	2018	10,000	10,000		10,000	Parkland
Gerald Ball Park - Install Outdoor Power for Events	2018	5,000	5,000		5,000	Parkland
Centennial Park - Dog Park- Fencing	2018	10,000	10,000		10,000	Parkland
Centennial Park - Skateboard Park Feasibility Study	2018	5,000	5,000		5,000	Parkland
Centennial Park - Install Outdoor Power for Events	2018	5,000	5,000		5,000	Parkland
<b>Total - Recreation</b>		<b>746,000</b>	<b>386,000</b>	<b>0</b>	<b>386,000</b>	<b>0</b>
<b>PLANNING</b>						
<b>New Projects</b>						
Growth Study	2018	40,000	40,000		40,000	Dev Charges
<b>Total - Planning</b>		<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>	<b>0</b>
<b>TOTALS</b>		<b>10,606,400</b>	<b>8,376,400</b>	<b>4,172,431</b>	<b>3,396,786</b>	<b>807,183</b>

- BCA= recommendations from the Building Condition assessment
- Seniors Housing currently undetermined

+ Applying for Trillium Grant - This line may not be required if we are successful. Next steps require Council approval

\* Council

<b>Recreation items - removed to be allocated to future years</b>	
Gerald Ball Park - Playground Equipment (based on replacement plan)	30,000
Public Boat Launch to Collins Lake	60,000
Inverary Ball Park - Renovations (Washrooms/Storage Buildings)	10,000
Inverary Ball Park - Playground Equipment (based on replacement plan)	30,000
Centennial Park - Outdoor Movie Screen & Equipment	26,000
Centennial Park - Purchase Adjacent Land	50,000
Gerald Ball Park - Fencing for Dog Park (Back Area)	10,000

Schedule "B" to By-Law No 2018-25

2018 CAPITAL BUDGET - PRIOR YEAR CARRYOVER

		BUDGETED EXPENDITURE	TAX LEVY	PROPOSED FINANCING RESERVES	OTHER	
<b>GENERAL GOVERNMENT</b>						
<b>Corporate Services</b>						
	Asset Management customizations/document update (to be used to leverage FCM grant application)	10,000		10,000		Working Funds
Total	Corporate Services	10,000	0	10,000	0	
<b>Fire</b>						
	New-Commercial bunker gear washer/dryer-Station 6 (was Station 8)	35,000		35,000		Fiscal-Working Funds (unspent Capital)
	Thermal Imaging Camera	7,000		7,000		Fiscal-Working Funds (unspent Capital)
	Pumper Replacement - 1991 GMC (Ordered Oct/17)	270,000		270,000		Rolling - Fire
Total	Fire	312,000	0	312,000	0	
<b>TRANSPORTATION DEPARTMENT</b>						
*	Radio Communication (Fire and PW)	300,000		300,000		Working Funds
	Picadilly Patrol Yard Decommissioning	10,000		10,000		Vertical - Facilities
	Keeley Patrol yard - Generator replacement (tendered)	60,000		60,000		Vertical - Facilities Res
	Keeley Patrol yard - Front power gate (tendered)	35,000		35,000		Vertical - Facilities (10k from 2016)
	Keeley Admin - Finalize renovations	35,000		35,000		Vertical - Facilities
	Harrowsmith Phase 2	500,000		500,000		Fiscal-Working Funds (unspent Capital)
	Bedford Road	500,000		500,000		Fiscal-Working Funds (unspent Capital)
	Capacity	199,000		199,000		Fiscal-Working Funds (unspent Capital)
	Harrowsmith Phase I	205,156		205,156		Fiscal-Working Funds (unspent Capital)
	Green Bay Bridge	590,000		590,000		Fiscal-Working Funds (unspent Capital)
Total		2,434,156	0	2,434,156	0	
<b>SYDENHAM WATER</b>						
	Water Tower	20,000		20,000		Water Reserve
Total		20,000	0	20,000	0	
<b>ENVIRONMENTAL SERVICES</b>						
	Establish Transfer Station	25,000		25,000		Landfill Closure
Total		25,000	0	25,000	0	
<b>TOWNSHIP FACILITIES MANAGEMENT</b>						
	Facility Signage	17,786		17,786		Vertical - Facilities Res
	New Half - Perth Road-Station 6	300,000		300,000		Vert-Fac 300,000
+	Bradshaw- Station 1 paving - per study	8,000		8,000		Fiscal-Working Funds (unspent Capital)
+	<del>Paving - Station 7</del>	<del>10,000</del>		<del>10,000</del>		<del>Vertical - Facilities</del>
Total		335,786	0	335,786	0	
<b>RECREATION</b>						
	Museum - Window Replacement- (being re-tendered)	8,000		4,000	4,000	Parkland
	Fermoy Hall - Building upgrades, well, paint insulation, septic system (part of Trillium Grant Application)	26,906		26,906		Parkland
	Glendower Hall - Front Step Replacement	40,000		40,000		Parkland
#	Storington Centre - accessible washrooms, update septic, parking lot improvements, retrofitting, kitchen update, space reconfiguration	333,333		333,333		Parkland
	Gilmour Point - Design of New Public Wash/Changerooms	20,000		20,000		Parkland
Total	Recreation	428,239	0	424,239	4,000	
<b>TOTALS - Carryovers</b>		<b>3,565,181</b>	<b>0</b>	<b>3,561,181</b>	<b>4,000</b>	

\* Project on hold pending follow up report to, and approval by Council

+ For the information of the 2018 Paving Tender

# Scope of work still to be approved by Council

2017 CAPITAL BUDGET - Removed items & not carried over

Bedford Patrol yard - Fire Separation	5,000
Box Paver for Tandem	6,000
Bulldozer - replace FT-92 and BT-92	120,000
Centennial Park - Upper Ball Diamond Repair	19,000
<b>Total</b>	<b>150,000</b>