

SOUTH FRONTENAC TOWNSHIP

BY-LAW 2017-27

A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC FOR THE YEAR 2017

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 2017; 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 2016-0048 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 2017 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 2017, 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 2017.
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 2017.
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 2017.
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 30th, 2017
- The balance of the final bill shall be due on September 29th, 2017.

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 31st, 2017
 - The balance of the final bill shall be due on September 29th, 2017.
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 2017 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 2017 operations of the General Revenue Fund as of December 31, 2017 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 16th day of May, 2017.

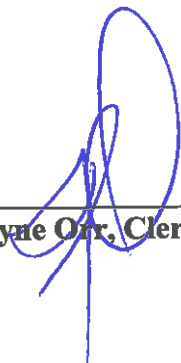
Read a first and second time this 16th day of May, 2017.

Read a third time and finally passed this 16th day of May, 2017.

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



Ron Vandewal, Mayor



Wayne Orr, Clerk-Administrator

TOWNSHIP OF SOUTH FRONTENAC - 2017 TAX RATE SCHEDULE

Assessment Class	RTC	South Frontenac Tax Rate	Current Value Assessment	South Frontenac Levy
Residential and Farm Residential	RT	0.597198%	3,057,302,231	18,258,148.00
Multi-Residential	MT	0.597198%	4,922,500	29,398.00
Commercial-Full, Shared PIL	CH	0.597198%	25,225	151.00
Commercial Occupied	CT	0.597198%	22,460,115	134,132.00
Commercial Vacant Land	CX	0.418039%	237,250	992.00
Commercial Excess Land	CU	0.418039%	291,316	1,218.00
New Const-Full-No Support	XT	0.597198%	4,294,849	25,649.00
New Const-Excess Land-No Support	XU	0.418039%	0	0.00
Parking Lot	GT	0.597198%	36,625	219.00
Industrial -Full, Shared PIL	IH	0.597198%	533,900	3,188.00
Industrial -Excess Land, Shared PIL	IK	0.388179%	105,000	408.00
Industrial Occupied	IT	0.597198%	968,068	5,781.00
Industrial Excess Land	IU	0.388179%	0	0.00
Industrial Vacant Land	IX	0.388179%	492,425	1,911.00
Industrial-New Construction-Taxable	JT	0.597198%	1,718,700	10,264.00
Industrial-New Construction-Excess	JU	0.388179%	18,100	72.00
Farmlands	FT	0.149300%	70,906,580	105,863.50
Managed Forest	TT	0.149300%	8,616,984	12,865.00
Total			3,172,929,868	18,590,260

TOWNSHIP OF SOUTH FRONTENAC

2017 Budget - Approved January 17, 2017

Summary of Revenue and Expense

	2016 Budget	2017 Budget	2016-2017 Budget	
	\$	\$	\$	%
REVENUE				
Property Taxation	188,000	187,750	-250	-0.13%
User Charges	2,227,404	1,017,469	-1,209,935	-54.32%
Licenses, Permits and Rents	724,405	706,277	-18,128	-2.50%
Government Grants	1,762,879	2,121,335	358,456	20.33%
Grants from Other Municipalities	672,953	579,025	-93,928	-13.96%
Investment Income	151,600	251,000	99,400	65.57%
Penalties and interest on taxes	360,000	360,000	0	0.00%
Donations	158,500	23,500	-135,000	-85.17%
Other	22,065	16,065	-6,000	-27.19%
Transfers From Reserves/Reserve Funds	5,259,206	4,106,952	-1,152,254	-21.91%
TOTAL Revenue	11,527,012	9,369,373	-2,157,639	-18.72%
OPERATING EXPENSE				
<i>General Government</i>	3,445,047	3,760,647	315,600	9.16%
<i>Protection to Persons and Property</i>				
Fire	2,748,408	3,093,152	344,744	12.54%
Police	2,958,010	3,022,718	64,708	2.19%
Conservation Authorities	207,670	220,392	12,722	6.13%
Protective Inspections and Control	117,350	116,367	-983	-0.84%
Emergency Measures	1,960	1,951	-9	-0.47%
Building Department	492,955	535,255	42,300	8.58%
<i>Transportation Services</i>				
Roadway Maintenance	11,313,935	10,415,748	-898,187	-7.94%
Winter Control	1,979,819	1,912,992	-66,827	-3.38%
<i>Environmental Services</i>				
Water System	363,547	391,842	28,295	7.78%
Solid Waste Management	2,698,152	2,413,283	-284,869	-10.56%
<i>Parks, Recreation and Cemeteries</i>				
	1,407,489	1,649,362	241,873	17.18%
<i>Planning and Development</i>				
	327,311	422,171	94,860	28.98%
TOTAL Expense	28,061,653	27,955,880	-105,773	-0.38%
TO BE RAISED BY TAXATION	16,534,641	18,586,507	2,051,866	12.41%

2017 CAPITAL BUDGET

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

GENERAL GOVERNMENT

Corporate Services
New Projects

Great Plains - Customer Self Serve Module / e-send	40,000		40,000		Working Funds
Total	40,000	0	40,000	0	

PROTECTIVE SERVICES

Building

Carried Forward from 2016

Pick up Truck/SUV (replacing 2007)	35,000		35,000		Building Equipment
Sub-total	35,000	0	35,000	0	

Fire

Carried Forward from 2016

Replacement extrication equipment - Station 4	35,000		35,000		Fiscal-Working Funds
1/2 ton truck - Replace 2003-Unit 27	45,000		45,000		Rolling - Fire Reserve

New Projects

New-Commercial bunker gear washer/dryer-Station 8	35,000	5,000	30,000		Fiscal-Working Funds (unspent Capital)
New Recruits - Pagers/Gear X 30	60,000	60,000			
Thermal Imaging Camera	7,000	7,000			
Pumper Replacement - 1991 GMC	350,000		350,000		Rolling - Fire Reserve
Sub-total	532,000	72,000	460,000	0	
Total	567,000	72,000	495,000	0	

TRANSPORTATION DEPARTMENT

Carried Forward from 2015

Keeley- Paint Booth Conversion to service bay	10,000		10,000		Vertical - Facilities Res
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Carried Forward from 2016

* Radio Communication (Fire and PW)	300,000		300,000		Working Funds
++ Street Lights - New LED Installation	28,000		28,000		Working Funds
Picadilly Patrol Yard Decommissioning	10,000		10,000		Vertical - Facilities Res
Keeley Patrol yard - Generator replacement	60,000		60,000		Vertical - Facilities Res
New Projects					
Bedford Patrol yard - Fire Separation	5,000		5,000		Vertical - Facilities Res
Keeley Patrol yard - Garage Door replacements	30,000		30,000		Vertical - Facilities Res
Keeley Patrol yard - Front power gate	35,000		35,000		Vertical - Facilities Res (10k from 2016)
Keeley Admin - Finalize renovations	35,000		35,000		Vertical - Facilities Res
Portland Yard - New Overhead doors & operators	15,000		15,000		Vertical - Facilities Res
Half ton - 4 X 4 - Replace FT-51	35,000		35,000		Rolling - Capital - Roads
3/4 ton 4 X 4 with Plow/Sander-replace FT-02	60,000		60,000		Rolling - Capital - Roads
Bulldozer - replace FT-92 and BT-92	120,000		120,000		Rolling - Capital - Roads
Wood Chipper - replace FT-85	60,000		60,000		Rolling - Capital - Roads
Truck Scanner	7,500	7,500			
Box Paver for Tandem	6,000	6,000			
Inverary Intersection - Traffic Signals - Back up solar	12,000	12,000			
++ Tett Park Streetlight(s)	10,000	10,000			

Linear Asset Construction-Villages/Local Roads/Arterial Roads	5,500,000	4,205,339	600,997	693,664	Dev Chgs 200,000 OCIF 222,568 AIR 400,997 County FGT 471,096 (City 93,929 to 2018)
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Total	6,338,500	4,240,839	1,403,997	693,664	
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SYDENHAM WATER

Water Tower	20,000		20,000		Water Reserve
Total	20,000	0	20,000	0	

ENVIRONMENTAL SERVICES

Sanitation-Disposal

Attendant Building	20,000		20,000		Landfill Closure
Establish Transfer Station	25,000		25,000		Landfill Closure

Sub-total	45,000	0	45,000	0	
Total	65,000	0	65,000	0	

2017 CAPITAL BUDGET

	BUDGETED			
	EXPENDITURE	PROPOSED FINANCING		
		TAX LEVY	RESERVES	OTHER
TOWNSHIP FACILITIES MANAGEMENT				
Carried Forward from 2013				
Asbestos Assessment	33,000		33,000	Rec Res 10,000
Energy Audit	32,500		32,500	Vert-Fac Res 23,000 Federal Gas Tax
Carried Forward from 2014				
OPP Building -Garage Floor Drains	20,000		20,000	Vertical - Facilities Res
New Hall-Perth Rd- Station 6 (Land/ Architect)	118,212		118,212	DCF 103,212 Vert-Fac Res 15,000
Bradshaw- Station 1 paving - per study	8,000		8,000	Fiscal-Working Funds (unspent Capital)
Wash Curtains (Stn 5 & 8)	12,000		12,000	Fiscal-Working Funds (unspent Capital)
Verona-Station 3 repairs as per study	5,000		5,000	Fiscal-Working Funds (unspent Capital)
Carried Forward from 2015				
Facility Signage	18,800		18,800	Vertical - Facilities Res
New Hall - Perth Road-Station 6	1,000,000		1,000,000	Carry over 2015: DCF 87,000 FGT 250,000 Vert-Fac 663,000
Carried Forward from 2016				
Paving - Station 7	10,000		10,000	Vertical - Facilities
New Projects				
Verona Medical - Lighting and Flooring upgrade	5,000		5,000	Vertical - Facilities
Windows/insulation - Station 5	25,000		25,000	11,000 Vertical Fac Res 2016-14,000-Fiscal- Working Funds (unspent Capital)
Total	1,287,512	0	1,287,512	0
RECREATION				
Carried Forward from 2013				
Recreation buildings - re-keying	11,000		11,000	(8,000 from 2013)
Carried Forward from 2015				
Museum - Window Replacement	8,000		4,000	4,000 Parkland
Carried Forward from 2016				
* Fermoy Hall - Building upgrades, well, paint insulation, septic system	30,000		30,000	Parkland
* Glendower Hall - Front Step Replacement	40,000		40,000	Parkland
Centennial Park - Upper Ball Diamond Repair	19,000		19,000	Parkland
Boat Launch upgrades (Buck Lake & Knowlton)	60,000		60,000	Parkland
New Projects				
Storrington Centre - accessible washrooms, update septic, parking lot improvements, retrofitting, kitchen update, space reconfiguration	500,000		333,333	166,667 CIP 150 application Parkland
Point Park- accessible pathway, washroom & building upgrades, reconstruct tennis court for multi-use, replace play structure	155,000		77,500	77,500 ON 150 application Parkland
Wilmer Ball Park - Repair Retaining Wall	10,000		10,000	Parkland
Wilmer Ball Park - Install New Fence	5,000		5,000	Parkland
Gilmour Point - Design of New Public Wash/Changerooms	20,000		20,000	Parkland
Battersea Ball Park - New Playground Equipment	30,000		15,000	15,000 Fundraising Parkland
Tett Park - Swing Set Replacement	5,000		5,000	Parkland
Centennial Park - Portable Soccer Nets	6,500		6,500	Parkland
Township boat docks	10,000	10,000		Parkland
Museum - Furnace	10,000	10,000		Parkland
Total	919,500	20,000	636,333	263,167
TOTALS	9,217,512	4,332,839	3,927,842	956,831
** Require follow up report/plan to Council re: streetlight new installation & Tett Park (upset limit 10,000 for one light)				
* 2016 Project on hold pending follow up report to, and approval from Council				