

SOUTH FRONTENAC TOWNSHIP

BY-LAW 2010-27

A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC FOR THE YEAR 2010

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 2010; 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 2010-007 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 2010 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 2010, 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 Frontenac County 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 2010.
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 2010.
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 2010.
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 general municipal, education and County of Frontenac purposes on the uncapped classes shall become due and payable in two installments due June 30, 2010 and September 30, 2010.
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 2010 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, 2010 in the Capital Fund resulting from the operations of the Capital Fund, shall be transferred to/ financed from the Reserve for Capital Improvements. Where the surplus/deficit originates in a district Capital Fund it be transferred to/ financed from the district Reserve for Capital Improvements.
15. Any surplus/deficit resulting from the 2010 operations of the General Revenue Fund as of December 31, 2010 be transferred to/financed from the reserve for Working Capital.
16. Notwithstanding the foregoing, pursuant to the provisions of the 2010 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 20th day of April, 2010.

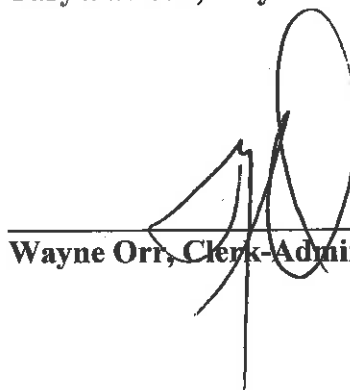
Read a first and second time this 20th day of April, 2010.

Read a third time and finally passed this 20th day of April, 2010.

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



Gary Davison, Mayor



Wayne Orr, Clerk-Administrator

Schedule "A" to By-Law No. 2010-27

TOWNSHIP OF SOUTH FRONTENAC - 2010 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	0.497511%	0.242244%	0.241000%	0.980755%	2,031,967,835	19,928,626
Multi-Residential	MT	0.497511%	0.242244%	0.241000%	0.980755%	3,377,000	33,120
Commercial Occupied	CT	0.497511%	0.242244%	1.677186%	2.416941%	20,185,070	487,861
Commercial Vacant Land	CX	0.348258%	0.169571%	1.174030%	1.691859%	214,900	3,636
Commercial Excess Land	CU	0.348258%	0.169571%	1.174030%	1.691859%	167,075	2,827
Parking Lot	GT	0.497511%	0.242244%	1.677186%	2.416941%	29,500	713
Industrial Occupied	IT	0.497511%	0.242244%	1.908472%	2.648227%	1,504,682	39,847
Industrial Excess Land	IU	0.323382%	0.157459%	1.240507%	1.721348%	0	0
Industrial Vacant Land	IX	0.323382%	0.157459%	1.240507%	1.721348%	387,250	6,666
Industrial-New Construction-Taxable	JT	0.497511%	0.242244%	1.430000%	2.648227%	483,953	12,816
Industrial-New Construction-Excess	JU	0.323382%	0.157459%	0.929500%	1.721348%	26,047	448
Farmlands	FT	0.124378%	0.060561%	0.060250%	0.245189%	50,377,131	123,519
Managed Forest	TT	0.124378%	0.060561%	0.060250%	0.245189%	3,936,515	9,652
Total						2,112,656,958	20,649,732

South Frontenac Levy	Frontenac County Levy	Education Levy	Total
10,109,264	4,922,320	4,897,042	19,928,626
16,801	8,181	8,139	33,121
100,423	48,897	338,541	487,861
749	364	2,523	3,636
582	283	1,962	2,827
147	71	495	713
7,486	3,645	28,716	39,847
0	0	0	0
1,253	610	4,804	6,667
2,408	1,172	6,921	10,501
86	41	242	369
62,658	30,509	30,352	123,519
4,897	2,384	2,372	9,653
10,306,754	5,018,477	5,322,109	20,647,340

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

WASTE MANAGEMENT CHARGE ON AN ANNUAL BASIS PER UNIT

Charge per assessed unit

Residential Dwelling	\$100.00
Residential Seasonal Dwelling	\$100.00
Commercial	\$100.00

FIRE CAPITAL SPECIAL AREA RATE

Assessment Class	RTC	Special Fire Tax Rate	Current Value Assessment	Tax Amount Per Class
Residential and Farm Residential	RT	0.016895%	2,031,967,835	343,294
Multi-Residential	MT	0.016895%	3,377,000	571
Commercial-Full, Shared PIL	CH	0.016895%	0	0
Commercial Occupied	CT	0.016895%	20,185,070	3,410
Commercial Vacant Land	CX	0.011826%	214,900	25
Commercial Excess Land	CU	0.011826%	167,075	20
Parking Lot	GT	0.016895%	29,500	5
Industrial -Full, Shared PIL	IH	0.016895%	0	0
Industrial -Excess Land, Shared PIL	IK	0.010982%	0	0
Industrial Occupied	IT	0.016895%	1,504,682	254
Industrial Excess Land	IU	0.010982%	0	0
Industrial Vacant Land	IX	0.010982%	387,250	43
Industrial-New Construction-Taxable	JT	0.016895%	483,953	82
Industrial-New Construction-Excess	JU	0.010982%	26,047	3
Farmlands	FT	0.004224%	50,377,131	2,128
Managed Forest	TT	0.004224%	3,936,515	166
Total			2,112,656,958	350,000