

**TOWNSHIP OF SOUTH FRONTENAC  
BY-LAW 2021-22**

**A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC  
FOR THE YEAR 2021**

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**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 2020-0046 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 2021 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 2021, 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 2021.
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 2021.
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 2021.
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 30<sup>th</sup>, 2021
- The balance of the final bill shall be due on September 30<sup>th</sup>, 2021.

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 2021 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 2021 operations of the General Revenue Fund as of December 31, 2021 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 20<sup>th</sup> day of April 2021.

Read a first and second time this 20<sup>th</sup> day of April 2021.

Read a third time and finally passed this 20<sup>th</sup> day of April 2021.

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

*Ron Vandewal*  
Ron Vandewal, Mayor

*Angela Maddocks*  
Angela Maddocks, Clerk

Schedule "A" to By-Law No. 2021-22

**TOWNSHIP OF SOUTH FRONTENAC - 2021 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	0.602467%	3,349,186,207	20,177,742.00
Multi-Residential	MT	0.602467%	5,681,900	34,233.00
Commercial-Full, Shared PIL	CH	0.602467%	0	0.00
Commercial Occupied	CT	0.602467%	23,773,226	143,227.00
Commercial Vacant Land	CX	0.421727%	233,000	983.00
Commercial Excess Land	CU	0.421727%	485,300	2,047.00
New Const-Full-No Support	XT	0.602467%	7,393,900	44,546.00
New Const-Excess Land-No Support	XU	0.421727%	38,300	162.00
Parking Lot	GT	0.602467%	43,000	259.00
Industrial -Full, Shared PIL	IH	0.602467%	558,000	3,362.00
Industrial -Excess Land, Shared PIL	IK	0.391604%	114,000	446.00
Industrial Occupied	IT	0.602467%	1,030,200	6,207.00
Industrial Excess Land	IU	0.391604%	0	0.00
Industrial Vacant Land	IX	0.391604%	429,000	1,680.00
Industrial-New Construction-Small Scale	J7	0.150617%	50,000	75.00
Industrial-New Construction-Taxable	JT	0.602467%	2,192,000	13,206.00
Industrial-New Construction-Excess	JU	0.391604%	14,100	57.00
Farmlands	FT	0.150617%	113,916,275	171,577.50
Managed Forest	TT	0.150617%	12,980,900	19,551.00
<b>Total</b>			<b>3,518,119,308</b>	<b>20,619,361</b>

**TOWNSHIP OF SOUTH FRONTENAC  
2021 Final Budget - January 26, 2021**

Summary of Revenue and Expense		Actuals			2020-2021 Budget	
		2020 Budget	11-Dec-20	2021 Budget	Variance	
		\$	\$	\$	\$	%
<b>1.</b>	<b>REVENUE</b>					
2.	Property Taxation- Supplementary & PIL	195,000	210,836	205,500	10,500	5.38%
3.	User Charges	1,125,370	855,095	1,165,674	40,304	3.58%
4.	Licenses, Permits and Rents	890,007	850,746	1,315,401	425,394	47.80%
5.	Government Grants	2,596,321	2,419,809	2,551,304	-45,017	-1.73%
6.	Grants from Other Municipalities	543,919	0	568,919	25,000	4.60%
7.	Investment Income	341,500	401,346	353,000	11,500	3.37%
8.	Penalties and interest on taxes	370,000	183,592	370,000	0	0.00%
9.	Donations	6,000	65,410	16,000	10,000	166.67%
10.	Other	5,219	169,175	42,445	37,226	713.28%
11.	Transfers From Reserves/Reserve Funds	3,948,503	4,019,545	9,496,223	5,547,720	140.50%
12.	<b>TOTAL Revenue</b>	<b>10,021,839</b>	<b>9,175,554</b>	<b>16,084,466</b>	<b>6,062,627</b>	<b>60.49%</b>
<b>13.</b>	<b>OPERATING EXPENSE</b>					
14.	<i>General Government</i>	5,007,827	4,683,647	5,605,455	597,629	11.93%
15.	<i>Protection to Persons and Property</i>					
16.	Fire	2,088,890	2,186,879	4,967,314	2,878,424	137.80%
17.	Police	3,063,522	2,813,292	3,063,362	-180	-0.01%
18.	Conservation Authorities	240,875	225,760	244,380	3,506	1.46%
19.	Protective Inspections and Control	116,872	80,025	118,212	1,340	1.15%
20.	Emergency Measures	1,559	406	1,668	109	7.01%
21.	Building Department	887,321	848,336	1,132,250	244,929	27.60%
22.	<i>Transportation Services</i>					
23.	Roadway Maintenance	11,487,056	11,434,854	13,424,063	1,937,007	16.86%
24.	Winter Control	2,298,078	1,477,770	2,476,430	178,352	7.76%
25.	<i>Environmental Services</i>					
26.	Water System	437,701	128,966	395,350	-42,350	-9.68%
27.	Solid Waste Management	2,549,962	2,437,755	2,801,353	251,391	9.86%
28.	<i>Parks, Recreation and Cemeteries</i>	1,416,361	1,180,290	1,772,829	356,468	25.17%
29.	<i>Planning and Development</i>	700,430	478,962	697,342	-3,088	-0.44%
30.	<b>TOTAL Expense</b>	<b>30,296,453</b>	<b>27,976,943</b>	<b>36,700,009</b>	<b>6,403,556</b>	<b>21.14%</b>
31.	<b>TO BE RAISED BY TAXATION</b>	<b>20,274,614</b>	<b>18,801,389</b>	<b>20,615,543</b>	<b>340,928</b>	<b>1.68%</b>

**IMPACT ON TAXPAYER:**

**BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF  
THE TAX BILL ON A 271,013 PROPERTY WILL INCREASE 1.5% WHICH EQUALS \$24.20**

## 2021 South Frontenac Capital Budget - Final January 26th, 2021

Page #	Project Number	PROJECT YEAR(S)	TOTAL PROJECT	2021 BUDGET	TAX LEVY	PROPOSED FINANCING RESERVES	OTHER	
<b>GENERAL GOVERNMENT</b>								
<b>Corporate Services</b>								
<b>New Projects</b>								
1	Council Chambers Furniture Upgrades	21-35	2021	15,000	15,000	7,500	7,500	- Working Funds
2	Verona Master Plan	21-36	2021	25,000	25,000	-	25,000	- Development Charges
<b>Total - Corporate Services</b>			<b>40,000</b>	<b>40,000</b>	<b>7,500</b>	<b>32,500</b>	<b>-</b>	
<b>PROTECTIVE SERVICES</b>								
<b>Building</b>								
<b>New Projects</b>								
3	Building/Planning Software & Support	20-07	2020-2021	344,050	65,000	-	18,200	46,800 Building Reserve/ RED Funding
4	Large Format Scanner	21-15	2021	15,000	15,000	-	15,000	- Building Reserve
5	Inspection Truck- SUV (Part 8 Specialist)	21-34	2021	50,000	50,000	-	50,000	Building Reserve
<b>Sub-total</b>			<b>409,050</b>	<b>130,000</b>	<b>-</b>	<b>83,200</b>	<b>46,800</b>	
<b>Fire</b>								
<b>New Projects</b>								
6	Tanker - Station 4	21-02	2021	425,000	425,000	-	425,000	- Fire Equipment Reserve
7	Rapid Response Unit x 5 -2021(2) & 2022(3)	21-03	2021	375,000	150,000	-	150,000	- Fire Equipment Reserve
10	Volunteer Recruitment (20)	21-05	2021	114,500	114,500	-	114,500	- Working Funds
11	Handheld Radios (36)	21-06	2021	21,600	21,600	-	21,600	- Working Funds
12	Extractor/Dryer - Station 4 Hartington	21-07	2021	55,000	55,000	-	55,000	- Infrastructure
13	Bunker Gear Replacement (10)	21-08	2021	25,000	25,000	-	25,000	- Fire Equipment Reserve
14	Hoses and Appliances	21-09	2021	18,000	18,000	-	18,000	- Fire Equipment Reserve
15	Wildland Firefighting Suits (100)	21-10	2021	38,000	38,000	38,000	-	-
16	Blowers (8)	21-11	2021	11,200	11,200	11,200	-	-
17	Holley Tubes (8)	21-12	2021	6,800	6,800	6,800	-	-
18	Accountability Equipment (2)	21-13	2021	5,000	5,000	5,000	-	-
19	Ice Water Rescue Suits (6)	21-14	2021	5,700	5,700	5,700	-	-
<b>Sub-total</b>			<b>1,100,800</b>	<b>875,800</b>	<b>66,700</b>	<b>809,100</b>	<b>-</b>	
<b>Total - Protection Services</b>			<b>1,509,850</b>	<b>1,005,800</b>	<b>66,700</b>	<b>892,300</b>	<b>46,800</b>	
<b>TRANSPORTATION DEPARTMENT</b>								
<b>New Projects</b>								
20	Tandem Dump Truck	21-18	2021	300,000	300,000	-	300,000	- PS equipment Reserve
21	Half Ton Truck	21-19	2021	40,000	40,000	-	40,000	- PS equipment Reserve

2021 South Frontenac Capital Budget - Final January 26th, 2021

	Project Number	PROJECT YEAR(S)	TOTAL PROJECT	2021 BUDGET	PROPOSED FINANCING			
					TAX LEVY	RESERVES	OTHER	
22	Motor Grader	21-20 2021	450,000	450,000	-	450,000	-	PS equipment Reserve
23	Two Portable Hoists	21-21 2021	40,000	40,000	-	40,000	-	Working Funds
24	Water Tank for Tandem	21-22 2021	35,000	35,000	-	35,000	-	PS equipment Reserve
25	Tractors - Mowers x 2 (for 2022 delivery)	21-35 2021	460,000	460,000	-	460,000	-	Asset Investment Reserve
26	Tri-axle	21-36 2021	400,000	400,000	-	400,000	-	Asset Investment Reserve
27-39	Linear Asset Construction-Villages/Local Roads/Arterial Roads (separate Listing)		9,636,000	7,080,000	3,190,501	2,750,000	1,139,499	AIR 1,250,000 DCF 800,000 FGT 700,000 OCIF 569,580 County FGT 529,919 Developer Contribution 40,000
<b>Total</b>			<b>11,361,000</b>	<b>8,805,000</b>	<b>3,190,501</b>	<b>4,475,000</b>	<b>1,139,499</b>	

**TOWNSHIP FACILITIES MANAGEMENT**

**New Projects**

40	Keeley Road Garage - Communications Tower Relocation & Emergency Repairs	19-29 2019-2021	250,000	200,000	-	200,000	-	Facilities/Infrastructure
41	Town Hall - Accessible Entrance Ramp & Front Step	20-27 2020-2021	300,000	175,000		75,000	100,000	Infrastructure/ICIP grant
42	New Firehall - replacing Station 8	21-01 2021-2022	2,220,000	2,200,000	-	2,200,000	-	Development Charges 400,000/ AIR 1,100,000/ Facilities 700,000
43	Burrige Fire Hall - Siteworks	21-27 2021	20,000	20,000	-	20,000	-	Infrastructure
44	Portland Garage - Door Operators	21-28 2021	20,000	20,000	-	20,000	-	Facilities
45	OPP Building - HVAC/Garage Doors	21-29 2021	27,000	27,000	-	27,000	-	Facilities
46	Bedford Sand Dome	21-30 2021	35,000	35,000	-	35,000	-	Facilities
47	Bradshaw Fire Hall - Lighting Retrofit/ Interior Wall	21-31 2021	15,000	15,000	-	15,000	-	Federal Gas Tax 6,000/ Infrastructure 9,000
48	Storrington Fire Hall - Lighting Retrofit	21-32 2021	6,000	6,000	-	6,000	-	Federal Gas Tax
49	Admin Office Location Expansion Feasibility Study	21-33 2021	20,000	20,000	-	20,000	-	Facilities
<b>Total</b>			<b>2,913,000</b>	<b>2,718,000</b>	<b>-</b>	<b>2,618,000</b>	<b>100,000</b>	

**RECREATION**

**New Projects**

50	Wilmer Park Pumpouse Repairs	19-49 2019-2021	16,000	10,000		10,000		Parkland
51	Storrington Centre Upgrades	19-54 2019-2021	400,000	350,000		350,000		Infrastructure
52	Playground Rubberized Surfaces	20-43 2020-2021	80,000	40,000		40,000		Parkland
53	Bowes Park - Accessible Washrooms	20-44 2020-2021	76,500	75,000		75,000		Parkland
54	Bowes/Centennial/Inverary/Point Ball Diamonds	20-45 2020-2021	35,000	25,000		25,000		Parkland
55	McMullen Park Court	21-21 2021	55,000	55,000		45,000	10,000	Infrastructure/Donation

## 2021 South Frontenac Capital Budget - Final January 26th, 2021

	Project Number	PROJECT YEAR(S)	TOTAL PROJECT	2021 BUDGET	PROPOSED FINANCING			
					TAX LEVY	RESERVES	OTHER	
56	Boat Launch Upgrades-Deyos/Bunker Hill	21-24	2021	30,000	30,000	30,000		Infrastructure
57	Battersea Park Gates	21-25	2021	10,000	10,000	10,000		Infrastructure
58	Sunbury/Gerald Ball Park Bleachers	21-26	2021	10,000	10,000	10,000		Infrastructure
	Petworth Mill Improvements*	21-37	2021	20,000	20,000	20,000		Infrastructure
<b>Total - Recreation</b>				<b>639,500</b>	<b>532,000</b>	<b>-</b>	<b>522,000</b>	<b>10,000</b>
<b>ARENA</b>								
59	Heat Exchanger/Brine Pump/Condenser Unit/Arena floor/boards replacement		2020-2021	1,680,375	1,343,750	211,443	1,132,307	Working Funds Based on successful ICIP Grant
<b>Total - Arena</b>				<b>1,680,375</b>	<b>1,343,750</b>	<b>-</b>	<b>211,443</b>	<b>1,132,307</b>
<b>PLANNING</b>								
<b>New Projects</b>								
60	Official Plan	19-60	2019-2021	176,000	30,000	-	30,000	- Federal Gas Tax
61	Development of Subdivision /Condo Standards	21-16	2021	15,000	15,000	-	15,000	- Working Funds
62	Servicing Options Study	21-17	2021	100,000	100,000	-	75,000	25,000 Federal Gas Tax
<b>Total - Planning</b>				<b>291,000</b>	<b>145,000</b>	<b>-</b>	<b>120,000</b>	<b>25,000</b>
<b>TOTALS</b>				<b>18,434,725</b>	<b>14,589,550</b>	<b>3,264,701</b>	<b>8,871,243</b>	<b>2,453,606</b>

\*Requires Council Approval for next steps

**Year 2021**

**Linear Asset Construction Schedule**

Page #	New Projects		Project Year(s)	Total Project	2021 Budget	
27	18-R14	Carrying Place Road	2018-2021	1,487,800	784,800	
28	20-R03	Bunker Hill/Deyos Road	2018-2021	1,556,800	1,096,800	
29	20-R04	Hinchinbrooke Road	2020-2021	1,793,100	1,128,100	
30	21-R01	Battersea Road	2021	1,600,000	1,600,000	
31	21-R02	Stafford Lane Culvert	2021	328,000	300,000	
32	21-R03	North Shore Road Culvert	2021	340,300	340,300	
33	21-R04	Hard Surface Preservation	Micro-surfacing	2021	500,000	500,000
34-35	21-R05	Hard Surface Preservation	Single Surface Treatment	2021	800,000	800,000
36	21-R06	Battersea - New Sidewalks	2021	50,000	50,000	
37	21-R07	Guiderail Upgrades	2021	50,000	50,000	
38	21-R08	Streetlights	2021	30,000	30,000	
39	21-R09	Arterial Reserve (Road 38)	2019-2022	1,100,000	400,000	
	<b>Total</b>			<b>9,636,000</b>	<b>7,080,000</b>	

**\*\* In 2019, Murvale Boundary Road was moved up from the scheduled 2021 capital plan in the amount of \$600,000. The capital project was offset by one-time additional Federal Gas Tax received in 2019**