

**TOWNSHIP OF SOUTH FRONTENAC
BY-LAW 2023-31**

**A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC
FOR THE YEAR 2023**

WHEREAS the Ontario Municipal Act, 2001, c25 section 312, as amended, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class; and

WHEREAS the Ontario Municipal Act, 2001, S.O. 2001, c25 section 290, as amended, provides that the Council of a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality; 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 2023-012 and,

WHEREAS the Province approved Ontario Regulation 576/22 under the Education Act, amending Ontario Regulation 400/98 to prescribe the education rates for the assessment in each property class for 2023;

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

NOW THEREFORE THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC, BY ITS COUNCIL, HEREBY ENACTS AS FOLLOWS:

1. The 2023 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 2023, 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 2023.
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 2023.
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 2023.
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 Friday, June 29th, 2023
 - The balance of the final bill shall be due on Thursday, September 28th, 2023.
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 2023 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 2023 operations of the General Revenue Fund as of December 31, 2023 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 18th day of April 2023.

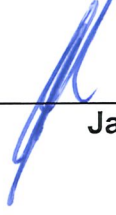
Read a first and second time this 18th day of April 2023.

Read a third time and finally passed this 18th day of April 2023.

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



Ron Vandewal, Mayor



James Thompson, Clerk

TOWNSHIP OF SOUTH FRONTENAC - 2023 TAX RATE SCHEDULE

Assessment Class	RTC	South Frontenac Tax Rate	Current Value Assessment	South Frontenac Levy
Residential and Farm Residential	RT	0.616904%	3,437,247,554	21,204,518.00
Multi-Residential	MT	0.616904%	4,045,000	24,955.00
Commercial-Full, Shared PIL	CH	0.616904%	0	0.00
Commercial Occupied	CT	0.616904%	31,058,626	191,603.00
Commercial Vacant Land	CX	0.431833%	323,000	1,395.00
Commercial Excess Land	CU	0.431833%	523,600	2,261.00
New Const-Full-No Support	XT	0.616904%	0	0.00
New Const-Excess Land-No Support	XU	0.431833%	0	0.00
Parking Lot	GT	0.616904%	43,000	265.00
Industrial -Full, Shared PIL	IH	0.616904%	558,000	3,442.00
Industrial -Excess Land, Shared PIL	IK	0.400988%	114,000	457.00
Industrial Occupied	IT	0.616904%	3,256,100	20,087.00
Industrial Excess Land	IU	0.400988%	14,100	57.00
Industrial Vacant Land	IX	0.400988%	429,000	1,720.00
Industrial--Small Scale on Farm Bus2	I0	0.154226%	50,000	77.00
Industrial.-Small Scale on Farm Bus1	I7	0.154226%	50,000	77.00
Farmlands	FT	0.154226%	110,613,828	170,595.50
Managed Forest	TT	0.154226%	15,295,300	23,589.00
Total			3,603,621,108	21,645,099

TOWNSHIP OF SOUTH FRONTENAC 2023 Budget

Summary of Revenue and Expense

	Actuals			2022-2023 Budget	
	2022 Budget	31-Dec-22	2023 Budget	Variance	
	\$	\$	\$	\$	%
1. REVENUE					
2. Property Taxation- Supplementary & PIL	249,500	228,883	249,500	0	0.00%
3. User Charges	1,216,510	1,199,455	1,252,744	36,234	2.98%
4. Licenses, Permits and Rents	1,491,070	1,983,331	1,702,635	211,565	14.19%
5. Government Grants	3,237,941	3,395,284	3,185,516	-52,425	-1.62%
6. Grants from Other Municipalities	494,605	7,860	495,252	647	0.13%
7. Investment Income	353,000	360,579	359,000	6,000	1.70%
8. Penalties and interest on taxes	370,000	341,791	370,000	0	0.00%
9. Donations	13,000	31,824	0	-13,000	-100.00%
10. Other	9,445	122,637	82,000	72,555	768.18%
11. Transfers From Reserves/Reserve Funds	5,432,929	1,466,838	8,069,584	2,636,655	48.53%
12. TOTAL Revenue	12,868,000	9,138,482	15,766,231	2,898,231	22.52%
13. OPERATING EXPENSE					
14. <i>General Government</i>	6,125,800	6,126,791	6,404,584	278,784	4.55%
15. <i>Protection to Persons and Property</i>					
16. Fire	2,343,439	5,646,508	3,003,241	659,802	28.16%
17. Police	2,931,316	2,914,699	2,865,302	-66,014	-2.25%
18. Conservation Authorities	258,872	275,003	271,271	12,399	4.79%
19. Protective Inspections and Control	132,752	107,331	133,173	421	0.32%
20. Emergency Measures	2,730	430	2,750	20	0.73%
21. Building Department	1,165,650	1,034,584	1,431,660	266,010	22.82%
22. <i>Transportation Services</i>					
23. Roadway Maintenance	12,716,328	9,690,874	14,746,727	2,030,400	15.97%
24. Winter Control	2,318,868	2,290,232	2,369,180	50,312	2.17%
25. <i>Environmental Services</i>					
26. Water System	403,353	207,014	411,312	7,959	1.97%
27. Solid Waste Management	3,088,196	3,010,235	3,140,655	52,460	1.70%
28. Parks, Recreation and Cemeteries	1,888,841	2,028,355	1,659,707	-229,133	-12.13%
29. Planning and Development	684,705	665,805	967,858	283,153	41.35%
30. TOTAL Expense	34,060,849	33,997,860	37,407,421	3,346,572	9.83%
31. TO BE RAISED BY TAXATION	21,192,849	-	21,641,190	448,341	2.12%

IMPACT ON TAXPAYER:
BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A 278,387 PROPERTY WILL INCREASE 2.62% WHICH EQUALS \$43.91

Schedule B - By-law 2023-31

2023 Capital Budget

Detailed Sheet Page #	Project #	Project *	2023 Budget	Reserves										Other	Notes						
				Obligatory Reserves			Reserves														
				Development Charges	Community Building Fund (formerly Federal Gas Tax)	Parkland	Working Funds	Asset Investment Reserve	Infrastructure	Facilities	Fire Equipment	Public Services Equipment	Building Equipment	Building	Landfill Closure	Climate Change Reserve	Sydenham Water Reserve	OPP Reserve	Taxation		
CORPORATE SERVICES																					
2	23-03	Climate Change Adaptation / Mitigation Strategy	25,000													25,000					
3	23-05	Strategic plan Update	15,000				15,000														
4	23-08	Town Hall Expansion Design	300,000	150,000					150,000												
5	23-09	Digitization Records Project	75,000				75,000														
6	23-10	Audio Visual System - Council Chambers and Backup	30,000				30,000														
		subtotal	445,000	150,000	0	0	45,000	0	225,000	0	0	0	0	0	0	25,000	0	0	0	0	445,000
FIRE																					
8	23-01	VFF Recruitment	137,000				137,000														Preapproved in 2022
9	23-02	New 2500gal Tanker	575,000							575,000										0	Preapproved in 2022
10	23-22	Community Risk Assessment / Master Fire Plan	55,000																	55,000	
11	23-23	Hose and Appliances	20,000							20,000											
12	23-24	Bunker Gear Replacement - 8 Suits	25,000							25,000											
13	23-25	Ice Water Rescue Equipment Renewal	54,000							54,000											
14	23-26	Firefighting Particulate Balaclava - 130	19,500							19,500											
		subtotal	885,500	0	0	0	137,000	0	0	693,500	0	0	0	0	0	0	0	0	55,000	0	885,500
PUBLIC SERVICES																					
FLEET																					
16	23-70	Bulldozer	225,000									225,000									
17	23-71	Tandem Dump Truck/Plow	350,000									350,000									
18	23-72	72-Asphalt Hot Box	48,000									48,000									
19	23-73	1/2 Ton Truck	50,000									50,000									
20	23-74	3/4 Ton Truck	75,000									75,000									
21	23-75	Tandem Axle Utility Trailer	6,500									6,500									
22	23-76	Sweeper-Attachment	0							0											
23	23-77	Snow Blower Attachment	30,000							30,000											
24	23-78	Light Duty SUVs (2)	85,000							85,000											
25	23-31	Light Duty Vehicle Hoist	40,000							40,000											
26	23-34	Automatic Vehicle Location System (AVL)	50,000							50,000											
		subtotal	959,500	0	0	0	155,000	0	0	804,500	0	0	0	0	0	0	0	0	0	0	959,500
ROADS INFRASTRUCTURE																					
28	23-40	Sunbury Road (Batterssea Rd to Factory Rd)	3,800,000	1,140,000				990,586												609,000	1,060,414 Ont. Comm. Infrastructure Fund (OCIF)
29	23-41	Alton Road West (Road 38 to Loughborough Portland Boundary Road)	929,400		929,400																
30	23-42	North Shore Road (Hewlett Packard Road to Convery Lane)	636,700					141,448												300,000	495,252 County CCBF (Federal Gas Tax)
31	23-43	Surface Treatment (LCB) Preservation	800,000						500,000												
33	23-44	Culvert Replacement Wilmer Road	375,000																		
34	23-45	Opinicon Culvert Replacement	706,500																	536,500	
35	23-46	Design - Various OSIM Structures	100,000					100,000													
36	23-49	Transportation Master Plan	50,000	50,000																	
37	23-50	Pre-Engineering Roads 2024	45,000	50,000				45,000													
38	23-51	Pleasant Valley Municipal Drain - Drainage Act Maintenance	16,500					45,000													
39	23-52	Gravel Road Granular Renewal	300,000					45,000													
40	23-53	Sydenham Drinking Water System	22,000														22,000				
41	23-55	Traffic Counter Units	13,500																	13,500	
42	23-56	Road 38 Preliminary Design	120,000																		
43	21-R09	Arterial Reserve (Road 38)	270,000																	270,000	
44	23-30	Electronic Portable Message Boards	50,000																		
45	23-33	Speed Monitoring Radar Sensor (OPP)	7,000															7,000			
46	21-R06	Sidewalk Construction	50,000																	50,000	
47	21-R07	Guidesall Program	50,000																	50,000	
48	21-R08	Streetlight Program	30,000																	30,000	
		subtotal	8,371,600	1,190,000	1,474,400	0	0	1,322,034	500,000	0	0	0	0	0	0	0	22,000	7,000	2,284,000	1,572,166	8,371,600

