

**TOWNSHIP OF SOUTH FRONTENAC
BY-LAW 2020-21**

**A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC
FOR THE YEAR 2020**

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 2020; 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 2020-0022 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 2020 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 2020, 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 2020.
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 2020.
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 2020.
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 August 31st, 2020
- The balance of the final bill shall be due on October 30th, 2020.

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. For 2020, no penalty shall be calculated on the first day of May, June, July or August.
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. For 2020, no penalty shall be calculated on the first day of May, June, July or August.
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 2020 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 2020 operations of the General Revenue Fund as of December 31, 2020 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 14th day of April 2020.

Read a first and second time this 14th day of April 2020.

Read a third time and finally passed this 14th day of April 2020.

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



Ron Vandewal, Mayor



Angela Maddocks, Clerk

Schedule "A" to By-Law No. 2020-21

TOWNSHIP OF SOUTH FRONTENAC - 2020 TAX RATE SCHEDULE

Assessment Class	RTC	South Frontenac Tax Rate	Current Value Assessment	South Frontenac Levy
Residential and Farm Residential	RT	0.601812%	3,296,967,706	19,841,547.00
Multi-Residential	MT	0.601812%	5,681,900	34,195.00
Commercial-Full, Shared PIL	CH	0.601812%	0	0.00
Commercial Occupied	CT	0.601812%	23,885,026	143,744.00
Commercial Vacant Land	CX	0.421268%	233,000	982.00
Commercial Excess Land	CU	0.421268%	485,300	2,044.00
New Const-Full-No Support	XT	0.601812%	6,831,800	41,115.00
New Const-Excess Land-No Support	XU	0.421268%	38,300	161.00
Parking Lot	GT	0.601812%	43,000	259.00
Industrial -Full, Shared PIL	IH	0.601812%	558,000	3,358.00
Industrial -Excess Land, Shared PIL	IK	0.391178%	114,000	446.00
Industrial Occupied	IT	0.601812%	1,009,800	6,077.00
Industrial Excess Land	IU	0.391178%	0	0.00
Industrial Vacant Land	IX	0.391178%	429,000	1,678.00
Industrial-New Construction-Small Scale	J7	0.150453%	50,000	75.00
Industrial-New Construction-Taxable	JT	0.601812%	2,192,000	13,192.00
Industrial-New Construction-Excess	JU	0.391178%	14,100	57.00
Farmlands	FT	0.150453%	113,328,575	170,506.50
Managed Forest	TT	0.150453%	12,610,400	18,973.00
Total			3,464,471,907	20,278,410

TOWNSHIP OF SOUTH FRONTENAC 2020 Budget - December 17, 2019

Summary of Revenue and Expense		Actuals			2019-2020 Budget	
		2019 Budget	15-Oct-19	2020 Budget	Variance	
		\$	\$	\$	\$	%
1.	<u>REVENUE</u>					
2.	Property Taxation- Supplementary & PIL	190,740	178,500	195,000	4,260	2.23%
3.	User Charges	1,085,043	702,509	1,125,370	40,327	3.72%
4.	Licenses, Permits and Rents	741,134	756,587	890,007	148,873	20.09%
5.	Government Grants	2,258,928	2,253,347	2,596,321	337,393	14.94%
6.	Grants from Other Municipalities	523,537	9,253	543,919	20,382	3.89%
7.	Investment Income	282,500	457,604	341,500	59,000	20.88%
8.	Penalties and interest on taxes	372,300	268,550	370,000	-2,300	-0.62%
9.	Donations	31,500	70,137	6,000	-25,500	-80.95%
10.	Other	10,000	17,001	5,219	-4,781	-47.81%
11.	Transfers From Reserves/Reserve Funds	7,690,812	411,352	3,948,503	-3,742,309	-48.66%
12.	TOTAL Revenue	13,186,494	5,124,840	10,021,839	-3,164,655	-24.00%
13.	<u>OPERATING EXPENSE</u>					
14.	<i>General Government</i>	4,873,801	4,151,086	5,007,827	134,026	2.75%
15.	<i>Protection to Persons and Property</i>					
16.	Fire	2,523,373	1,551,288	2,088,890	-434,483	-17.22%
17.	Police	3,069,022	2,308,790	3,063,522	-5,500	-0.18%
18.	Conservation Authorities	242,017	231,103	240,875	-1,142	-0.47%
19.	Protective Inspections and Control	102,679	57,565	116,872	14,193	13.82%
20.	Emergency Measures	1,550	581	1,559	9	0.58%
21.	Building Department	524,099	376,519	887,321	363,221	69.30%
22.	<i>Transportation Services</i>					
23.	Roadway Maintenance	13,464,477	6,717,748	11,487,055	-1,977,422	-14.69%
24.	Winter Control	2,148,603	2,038,273	2,298,078	149,475	6.96%
25.	<i>Environmental Services</i>					
26.	Water System	614,328	86,293	437,700	-176,628	-28.75%
27.	Solid Waste Management	2,977,914	2,099,338	2,549,962	-427,952	-14.37%
28.	<i>Parks, Recreation and Cemeteries</i>	1,857,589	864,948	1,416,361	-441,228	-23.75%
29.	<i>Planning and Development</i>	528,731	301,750	700,430	171,699	32.47%
30.	TOTAL Expense	32,928,183	20,785,283	30,296,451	-2,631,732	-7.99%
31.	TO BE RAISED BY TAXATION	19,741,689	15,660,443	20,274,612	532,923	2.70%

IMPACT ON TAXPAYER:

**BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A \$267,286 PROPERTY WILL INCREASE 2.0% WHICH EQUALS \$31.62**

1 2020 CAPITAL BUDGET					PROPOSED FINANCING			
		PROJECT	TOTAL	2020	TAX LEVY	RESERVES	OTHER	
		YEAR(S)	PROJECT	BUDGET				
4 GENERAL GOVERNMENT								
5 Corporate Services								
6 New Projects								
7	Council Projectors	2020	7,500	7,500		7,500		Working Funds
8	Budgeting software incl reporting, self serve and metrics	2020	50,000	50,000		50,000		Working Funds
9	Town Hall - Upgrade Electronic Sign	2020	45,000	45,000		45,000		Infrastructure Reserve
10	Branding Strategy and Implementation	2020/21	40,000	25,000		25,000		Working Funds
11	Service Delivery Review	2020	50,000	50,000		50,000		Working Funds re: Modernization Fund
12	Total - Corporate Services		192,500	177,500	0	177,500	0	
14 PROTECTIVE SERVICES								
15 Building								
16 New Projects								
17	Inspection Truck - convert to SUV (replace 2011 Chev Colorado 152,000 kms)	2020	50,000	50,000		50,000		Building Equipment Reserve
18	Planning/Building Software & Support	2020/21	340,416	275,416		31,354	244,062	Building Reserve/ RED & RIIEO Funding
19	Sub-total		390,416	325,416	0	81,354	244,062	
20 Fire								
21 New Projects								
22	SUV - Assistant Fire Chief	2020	48,000	48,000		48,000		Fire Equipment Reserve
23	Volunteer Firefighters - Standardized Uniforms & Safety Boots (125)	2020	63,000	63,000	63,000			
24	Radio Repeaters - 1st Run Pumpers (8)	2020	28,800	28,800	28,800			
25	Bunker Gear (10)	2020	25,000	25,000		25,000		Fire Equipment Reserve
26	Hoses and Appliances - Replacement	2020	18,000	18,000		18,000		Fire Equipment Reserve
27	Forceable Entry - Training Prop	2020	10,000	10,000	10,000			
28	Drone - DJI Enterprise	2020	7,200	7,200	7,200			
29	Breathing Apparatus Bench Tester	2020	12,000	12,000		12,000		Infrastructure
30	Sub-total		212,000	212,000	109,000	103,000	0	
31	Total - Protection Services		602,416	537,416	109,000	184,354	244,062	
33 TRANSPORTATION DEPARTMENT								
34 New Projects								
35	New Truck/SUV - replace Truck 13-56	2020	40,000	40,000		40,000		PW - Equipment Reserve
36	3/4 Ton Truck - replace Truck 12-52	2020	65,000	65,000		65,000		PW - Equipment Reserve
37	Tandem Truck - Replace Tandem 01-14	2020	290,000	290,000		290,000		PW - Equipment Reserve
38	Electronic Sign - Sydenham Road & Keeley	2020	50,000	50,000		50,000		Infrastructure Reserve
39	Streetlights - New	2018-2029	370,000	30,000		30,000		Infrastructure Reserve
40	Guiderrail Upgrades	2020-29	500,000	50,000		50,000		Infrastructure Reserve
41	Village(s) Revitalization	2021	50,000	50,000			50,000	Main Street Funding
42	Linear Asset Construction-Villages/Local Roads/Arterial Roads (separate Listing)		10,420,800	6,375,000	3,386,669	1,950,000	1,038,331	AIR 900,000 DCF 550,000 FGT 500,000 OCIF 508,412 County FGT 529,919
43	Total		11,785,800	6,950,000	3,386,669	2,475,000	1,088,331	
44 SYDENHAM WATER								
45	Mechanical, instrumentation and electrical upgrades (Utilities Kington recommended)	2020	50,000	50,000		50,000		Water Reserve
46	Total		50,000	50,000	0	50,000	0	
47 ENVIRONMENTAL SERVICES								
48 Sanitation-Disposal								
49	Salem WDS- Vegetation & Benthic Monitoring	2020	8,500	8,500		8,500		Infrastructure Reserve
50	Green Bay WDS - Additional Monitoring Wells	2020	20,000	20,000		20,000		Infrastructure Reserve
51	Sub-total		28,500	28,500	0	28,500	0	
52	Total		78,500	78,500	0	78,500	0	
54 TOWNSHIP FACILITIES MANAGEMENT								
55 New Projects								
56	Townhall - Charging Station for Electric Vehicles	2020	30,000	30,000		30,000		Federal Gas Tax
57	Townhall - Accessible Entrance Ramp & Front Step	2019-20	125,000	115,000		115,000		Facilities Reserve
58	Townhall - Lower Floor renovations/reconfiguration & furnace	2020	50,000	50,000		50,000		Facilities Reserve
59	Verona Medical Clinic - Design 2nd floor accessible entrance	2020	5,000	5,000		5,000		Facilities Reserve
60	Glendower Hall- Gravel Parking Lot Extension	2020	15,000	15,000		15,000		Facilities Reserve
61	Keeley Admin Office - Window Replacement	2020	12,000	12,000		12,000		Facilities Reserve
62	Radon Abatement - various facilities	2020	100,000	100,000		100,000		Facilities Reserve
63	Verona Fire Hall - Repairs to Septic System	2020	10,000	10,000		10,000		Facilities Reserve
64	Keeley Road Improvements	2019-2020	450,000	100,000		100,000		Infrastructure Reserve
65	Total		797,000	437,000	0	437,000	0	
67 RECREATION								
68 New Projects								
69	Centennial Park - Ice Stock Dedicated Lanes	2020	100,000	100,000		100,000		Dev Charges
70	Centennial Park - Resurface & Paint - Pickle Ball & Tennis Courts	2020	40,000	40,000		40,000		Parkland
71	Gerald Ball Park - Resurface & Paint - Pickle Ball & Tennis Courts	2019-2020	40,000	10,000		10,000		Parkland
72	Point Park - Paint - Pickle Ball	2020	10,000	10,000		10,000		Parkland
73	Point Park - Pedestrian Access to Tennis Court & Pickle Ball	2020	25,000	25,000		25,000		Infrastructure Reserve
74	Point Park - Additional Dock for paddle sports	2020	6,000	6,000		6,000		Parkland
75	Davidson Beach - Access Road to swim area	2020	50,000	50,000		50,000		Infrastructure Reserve
76	Inverary Ball Park - Field Lighting Requirements	2020	6,000	6,000		6,000		Parkland
77	Playground Rubberized Surfaces & Equipment - various sites	2020	40,000	40,000		40,000		Parkland
78	Bowes/Centennial/Point Ball Diamonds- Design of accessible washrooms	2020	5,000	5,000		5,000		Parkland
79	Bowes/Centennial/Inverary/Point Ball Diamonds- Lighting key switches & timers - Safety concern	2020	10,000	10,000		10,000		Parkland
80	Boat Launch Upgrades - Shipyards	2019-20	30,000	25,000		25,000		Parkland
81	Recreation Master Plan	2020	30,000	30,000		30,000		Dev Charges
82	Total - Recreation		392,000	357,000	0	357,000	0	
84 PLANNING								
85 New Projects								
86	Official Plan	2019-2021	176,000	140,000		140,000		Federal Gas Tax
87	Community Benefit Charge Strategy	2020	15,000	15,000		15,000		Federal Gas Tax
88	Total - Planning		191,000	155,000	0	155,000	0	
90 TOTALS								
			14,039,216	8,692,416	3,495,669	3,864,354	1,332,393	
Item on hold - requiring follow up report to Council for release								

1 **2020 CAPITAL BUDGET**

2		PROJECT	TOTAL	2020	PROPOSED FINANCING		
3		YEAR(S)	PROJECT	BUDGET	TAX LEVY	RESERVES	OTHER
	ARENA - based on grant submission to ICIP - separate report & presentation					SF share	CF & Grant
4	Condenser Unit replacement/Tower upgrades	2020	120,000	120,000			
5	Plate Heat Exchanger (Chiller System)	2020	150,000	150,000			
6	Brine Pump Package	2020	25,000	25,000			
7	Floor Flushing and glycol charge	2020	10,000	10,000			
8	Contingency	2020	76,250	76,250			
9	Total 2020		381,250	381,250		59,991	321,259 Grant 73.33%/Central 10.93%/SF 15.74%
10	Arena floor/boards replacement	2021	770,000				
11	Contingency	2021	192,500				
12	Total 2021		962,500			151,452	811,048
13	Total 2020/2021	2020/2021	1,343,750			211,443	1,132,307

1 Year 2020

2 Linear Asset Construction Schedule

		Project	Total	2020	
		Year(s)	Project	Budget	
3	New Projects				
4	Buck Bay Road Bridge	Replace and widen for two lanes	2020	550,000	550,000
5	Bunker Hill Road Bridge	Removal, Close Road at Structure	2020	110,000	110,000
6	Carrying Place Road	Complete Ditching and Surface Road, End to Fire Hall	2018 - 2020	867,300	165,000
7	Deyos Road	Complete Ditching	2020 - 2021	400,000	110,000
8	Fish Creek Road Bridge	Design 2019 - 2020, Replace 2020	2019-2020	795,900	770,000
9	Hinchinbrooke Road	Design in 2020, Relocate Poles, Complete 2021	2020 - 2021	846,200	440,000
10	Hinchinbrooke Road Culvert	Replace 2020	2020	345,000	345,000
11	Northshore Road	Reconstruction from North Shore Crescent to Leland Rd	2020	660,000	660,000
12	Perth Road at Buck Lake - Design	Design for culvert replacement, Widen, Boat Launch	2020	50,000	50,000
13	Petworth Road	Kerr Road to Road 38, Reconstruction	2020	660,000	660,000
14	Road 38 at Portland WDS	Mill asphalt, Profile surface, Pave with Fibres	2020	86,000	86,000
15	Sunbury Village	Start 2019, Complete July 2020	2019 - 2020	2,115,600	1,150,000
16	Yarker Road and Wilton Road Intersection	Design	2020 - 2021	705,800	50,000
17	Hard Surface Preservation	Various Roads	2020	1,129,000	1,129,000
18	Arterial Reserve		2019-2022	1,100,000	100,000
19	Total			10,420,800	6,375,000