

**TOWNSHIP OF SOUTH FRONTENAC
BY-LAW 2025-30**

**A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC
FOR THE YEAR 2025**

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 2024-045 and,

WHEREAS the Province approved [Ontario Regulation 420/24](#) under the Education Act, amending Ontario Regulation 400/98 to prescribe the education rates for the assessment in each property class for 2025;

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 2025 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 2025, 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 and small scale on farm business, Parking Lot Assessment, Aggregate Extraction 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 2025.
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 2025.
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 2025.

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 Monday, June 30, 2025.
 - The balance of the final bill shall be due on Monday, September 29, 2025.
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. The taxes are payable at the following:
- a) Township of South Frontenac municipal offices located at:
*4412 Wheatley Street, Community Room, Sydenham,
Ontario, K0H 2T0

*Temporary location for tax payment during Townhall renovation
 - b) At any financial institution or payment processor having payment arrangements with the Township of South Frontenac.
 - c) By filing an application for voluntary pre-authorized payment for automatic debit of installment from bank account, in accordance with the Township's standard practice.
 - d) By credit card through a third party processor. The link is available on the Township website www.southfrontenac.net and can be found under living here/property taxes/how to pay
 - e) By payment through Virtual Municipal office. The site can be accessed through <https://vmo.southfrontenac.net:1080/vch/>
 - f) By mail at PO Box 100, Sydenham, Ontario, K0H 2T0
13. Pursuant to the provisions of the 2025 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 resulting from the 2025 operations of the General Revenue Fund as of December 31, 2025, 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.
15. 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.
16. The collector shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the treasurer in writing to send the bill to another address, in which case it shall be sent to that address.
17. 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.
18. This by-law shall come into force and take effect on the date of its passage.

Dated at the Township of South Frontenac this 15th day of April 2025.

Read the first and second time on this 15th day of April 2025.

Read a third time and finally passed this 15th day of April 2025.

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



Ron Vandewal, Mayor



James Thompson, Clerk

TOWNSHIP OF SOUTH FRONTENAC - 2025 TAX RATE SCHEDULE

Assessment Class	RTC	South Frontenac Tax Rate	Current Value Assessment	South Frontenac Levy
Residential and Farm Residential	RT	0.662346%	3,507,416,017	23,231,247
Multi-Residential	MT	0.662346%	4,045,000	26,792
Commercial-Full, Shared PIL	CH	0.662346%	0	0
Commercial -Small Scale	C7	0.662346%	11,600	77
Commercial Occupied	CT	0.662346%	36,472,338	241,573
Commercial Vacant Land	CX	0.463642%	435,700	2,020
Commercial Excess Land	CU	0.463642%	530,400	2,459
New Const-Full-No Support	XT	0.662346%	0	0
New Const-Excess Land-No Support	XU	0.463642%	0	0
Parking Lot	GT	0.662346%	43,000	285
Industrial Occupied	IT	0.662346%	3,407,300	22,568
Industrial Excess Land	IU	0.430525%	0	0
Industrial Vacant Land	IX	0.430525%	215,000	926
Industrial--Small Scale on Farm Bus2	I0	0.165587%	50,000	83
Industrial.-Small Scale on Farm Bus1	I7	0.165587%	50,000	83
Farmlands	FT	0.165587%	115,960,727	192,015
Aggregate Extraction: Full	VT	0.662346%	1,132,400	7,500
Managed Forest	TT	0.165587%	15,677,600	25,960
Total			3,686,119,082	23,753,588

TOWNSHIP OF SOUTH FRONTENAC
2025 Budget-Final

Summary of Revenue and Expense

	Actuals			2024-2025 Budget	
	2024 Budget	22-Nov-24	2025 Budget	Variance	
	\$	\$	\$	\$	%
1. REVENUE					
2. Property Taxation- Supplementary & PIL	249,500	22,733,465	249,200	-300	-0.12%
3. User Charges	1,541,807	1,209,576	1,492,873	-48,934	-3.17%
4. Licenses, Permits and Rents	1,562,338	1,227,289	1,516,416	-45,922	-2.94%
5. Government Grants	3,315,611	2,663,446	3,528,628	213,017	6.42%
6. Grants from Other Municipalities	495,000	0	562,137	67,137	13.56%
7. Investment Income	649,000	567,917	649,000	0	0.00%
8. Penalties and interest on taxes	370,000	377,541	380,000	10,000	2.70%
9. Donations	6,725	57,045	10,000	3,275	
10. Other	67,400	233,716	100,200	32,800	48.66%
11. Transfers From Reserves/Reserve Funds	13,827,642	313,578	12,211,918	-1,415,724	-10.24%
12. TOTAL Revenue	22,085,023	29,383,573	20,700,372	-1,384,651	-6.27%
13. OPERATING EXPENSE					
14. <i>General Government</i>	10,334,761	7,744,171	8,111,999	-2,222,762	-21.51%
15. <i>Protection to Persons and Property</i>					
16. Fire	2,884,333	2,372,629	3,385,879	501,546	17.39%
17. Police	2,873,290	2,604,287	2,972,947	99,657	3.47%
18. Conservation Authorities	521,876	320,327	345,029	-176,847	-33.89%
19. Protective Inspections and Control	148,753	121,818	161,299	12,547	8.43%
20. Emergency Measures	3,500	33	4,000	500	14.29%
21. Building Department	1,343,983	1,119,843	1,362,436	18,453	1.37%
22. <i>Transportation Services</i>					
23. Roadway Maintenance	16,184,205	15,354,257	18,268,112	2,083,906	12.88%
24. Winter Control	2,361,009	1,487,288	2,235,275	-125,734	-5.33%
25. <i>Environmental Services</i>					
26. Water System	731,930	316,667	1,193,211	461,280	63.02%
27. Solid Waste Management	3,110,649	2,894,037	3,137,736	27,087	0.87%
28. <i>Parks, Recreation and Cemeteries</i>	3,038,045	2,409,806	2,351,275	-686,770	-22.61%
29. <i>Planning and Development</i>	1,022,964	807,053	924,763	-98,200	-9.60%
30. TOTAL Expense	44,559,297	37,552,215	44,453,961	-105,337	-0.24%
31. TO BE RAISED BY TAXATION	22,474,274	-	23,753,588	1,279,315	5.69%

IMPACT ON TAXPAYER:
BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A 278,126 PROPERTY WILL INCREASE 4.41% WHICH EQUALS \$77.74

Township of South Frontenac
2025 Capital Budget with Financing

Detailed Sheet page #	Project #	Project *	2025 Budget	Development Charges	Community Building Fund (formerly Federal Gas Tax)	Parkland	Working Funds	Asset Investment Reserve	Infrastructure	Arterial	Road 38	Facilities	Fire Equipment	Public Services Equipment	Landfill Closure	Sydenham Water Reserve	Taxation	Other	Notes
CORPORATE SERVICES																			
1	22-02	Gateway Signage (2022-2025 Project)	53,334				53,334												
2	23-12	Wayfinding Sign Fabrication and Installation (2022-2025 Project)	266,667				186,667											80,000	Red Grant Program - 80% per year 2023-2025
3	22-06	Verona Housing - Design and studies	100,000						100,000										
TOTAL CORPORATE SERVICES			420,001	0	0	0	240,001	0	100,000			0	0	0	0	0	0	80,000	
FIRE																			
4	25-11	Hoses and Appliances	20,000										20,000						
5	25-12	ATV w Trailer replacement x 2	50,000										50,000						
6	25-14	Rapid Response Unit Replacement x 2	180,000										180,000						
7	25-16	Wildland Truck Replacement	90,000										90,000						
8	25-18	Fire Chief Vehicle Replacement	75,000										75,000						
9	25-90	Marine 361 Equipment	22,000														22,000		
10	25-91	Bunker Gear Replacement x 8	38,240										38,240						
11	25-92	Mobile Gear Racks x 3	21,000														21,000		
12	25-93	Drone - new	10,500														10,500		
13	25-94	Dry-Hydrant Replacement	35,000						35,000										
14	25-95	Paid on Call Firefighter Recruitment (up to 30)	280,000				280,000												
TOTAL FIRE			821,740	0	0	0	280,000	0	35,000	0	0	0	453,240	0	0	0	53,500	0	
PUBLIC SERVICES																			
FLEET																			
15	25-21	Three (3) 1/2 Ton Trucks Replacement	210,000											210,000					
16	25-23	Grader Replacement	600,000											600,000					
17	25-24	Wheel Loader Replacement	340,000											340,000					
18	25-25	Tools and Equipment for Service Vehicle	15,000														15,000		
19	25-26	Diagnostic tool for vehicles and heavy equipment	10,000														10,000		
20	25-27	Towable gravel compactor	40,000						40,000										
subtotal - Fleet			1,215,000	0	0	0	0	0	40,000	0	0	0	0	1,150,000	0	0	25,000	0	
ROADS INFRASTRUCTURE																			
21	23-92	*Road 38/Boyce Road Sidewalk and Storm Sewers	823,000																
22	22-18	Eagle Creek Bridge (B31) Reconstruction	1,053,500		275,000			778,500											
23	23-46A	Shale Road Culvert	22,000														22,000		
24	23-51	Pleasant Valley Municipal Drain - Drainage Act Maintenance	7,800															7,800	
25	23-56	Road 38 Design and Construction (Kinston Rd to Murton Road)	4,315,000	500,000					2,190,368	1,062,495								562,137	County-FGT
26	24-41A	Craig Road	1,095,000	600,000													495,000		
27	24-41B	Westport Road	1,351,700	300,000				285,551										766,149	OCIF
28	24-41C	Florida Road	291,100														291,100		
29	25-31	Surface Treatment (LCB) Preservation	950,000																
30	25-32	Pre-Engineering Roads 2026	136,400					136,400											
31	25-33	Gravel Road Reconstruction Program 2025	340,000														340,000		
32	25-34	Murvale Creek Culvert	831,000						831,000										
33	25-35	Buck Bay Road - Unnamed Bridge Repair	49,000														49,000		
34	25-36	Buck Lake Culvert (OSIM) Design	35,000														35,000		
35	25-37	Detailed Assessment Petworth Bridge	19,500														19,500		
36	25-38	Detailed Assessment Opinion Bridge	14,000														14,000		
37	25-39	Pre-Engineering Bridges 2026	50,000														50,000		
38	25-40	Arterial Road Culvert Replacement Program	250,000														250,000		
subtotal - Roads Infrastructure			10,811,000	1,400,000	275,000	0	0	2,150,451	0	3,021,368	1,062,495	0	0	0	0	0	1,565,600	1,336,086	
SYDENHAM WATER																			
39	22-54	Replace Serpentine Piping	700,000													186,690		513,310	Green Funding 73.33%
40	25-61	Sydenham Drinking Water System - Treatment	58,500													58,500			
41	25-62	Sydenham Drinking Water System - Storage	7,000													7,000			
subtotal - Sydenham Water			765,500	0	0	0	0	0	0	0	0	0	0	0	0	252,190	0	513,310	
SOLID WASTE																			
42	25-86	Loughborough WDS - New Waste Transfer Facilities	65,000													65,000			
43	25-87	Landfill Compactor - Used	350,000					350,000											
subtotal - Solid Waste			415,000	0	0	0	0	350,000	0	0	0	0	0	0	0	65,000	0	0	0
FACILITIES																			
44	23-08	Townhall Expansion - Furniture	50,000									50,000							
45	25-50	Station 7 - Washroom - Cinderella Toilet and shower	20,000									20,000							
46	25-51	Joint Fire Hall & OPP Station-Design	250,000	250,000															
47	25-52	Bedford Garage Site Works	64,100														64,100		
48	25-54	Station 2- Burridge - Exterior Upgrades	15,000									15,000							
49	25-56	Keeley Garage Pressure Washer	20,000														20,000		
50	25-57	Portland Garage Steel Roof Replacement	60,000														60,000		
51	25-58	Storington Garage Oil/Grit Separator	40,000									40,000							
52	25-59	Townhall - Charging Stations	350,000				125,000											225,000	ChargeON funding \$225,000, ZEVP \$90,000 pending
53	25-60	Centoph landscaping - Sydenham	60,000									60,000							
subtotal - Facilities			929,100	250,000	0	0	125,000	0	0	0	0	185,000	0	0	0	0	144,100	225,000	
RECREATION																			
54	24-55	Sydenham Point Accessible Washroom Upgrades	20,000														20,000		
55	24-56	Centennial Park - New Accessible Washrooms Design and Build	150,000	150,000															
56	24-68	Keeley/Boves Diamond Upgrades	37,000																
57	24-70	Belmont & Petworth Parkette Conceptual Design	15,000			37,000													
58	24-72	Shipyards Boat Ramp Rehabilitation	25,000														25,000		
59	25-55	Battersea Ball Park Pavilion	95,000														90,000	5,000	Fundraising \$5,000
60	25-66	Centennial Park - Baseball Diamond Rehabilitation	250,000									250,000							Applied for grant 50% funding
61	25-67	*Harris Park - Playground Rehabilitation and Accessibility Upgrades	104,000																
62	25-69	Bleachers - 7 sets - Gerald Ball (2), Point Park(3), Inverary(2)	91,000														91,000		
63	25-70	Centennial Park Upgrades (Free Planting \$20,000 deferred to 2026)	18,000			18,000													
subtotal - Recreation			701,000	150,000	0	55,000	0	0	0	0	0	250,000	0	0	0	0	0	241,000	5,000
TOTAL PUBLIC SERVICES			14,836,600	1,800,000	275,000	55,000	125,000	2,500,451	40,000	3,021,368	1,062,495	435,000	0	1,150,000	65,000	252,190	1,975,700	2,019,396	
DEVELOPMENT SERVICES																			
64	25-78	Collins / Glenvale Creek flood hazard mapping project - CRCA joint project	25,000				25,000												
TOTAL DEVELOPMENT SERVICES			25,000	0	0	0	25,000	0	0	0	0	0	0	0	0	0	0	0	0
Total			16,109,341	1,800,000	275,000	55,000	670,001	2,500,451	175,000	3,021,368	1,062,495	435,000	453,240	1,150,000	65,000	252,190	2,029,200	2,159,396	