

**TOWNSHIP OF SOUTH FRONTENAC
BY-LAW 2024- 30**

**A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC
FOR THE YEAR 2024**

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 2023-056 and,

WHEREAS the Province approved [Ontario Regulation 5/24](#) under the Education Act, amending Ontario Regulation 400/98 to prescribe the education rates for the assessment in each property class for 2024;

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 2024 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 2024, 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 2024.
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 2024.
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 2024.

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 28th, 2024.
 - The balance of the final bill shall be due on Monday, September 30th, 2024.
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:
4432 George Street, Sydenham, Ontario
 - 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/>
 13. Pursuant to the provisions of the 2024 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 2024 operations of the General Revenue Fund as of December 31, 2024, 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 9th day of April 2024.

Read the first and second time on this 9th day of April 2024.

Read a third time and finally passed this 9th day of April 2024.

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

Ron Vandewal, Mayor

James Thompson, Clerk

TOWNSHIP OF SOUTH FRONTENAC - 2024 TAX RATE SCHEDULE

Assessment Class	RTC	South Frontenac Tax Rate	Current Value Assessment	South Frontenac Levy
Residential and Farm Residential	RT	0.634395%	3,464,621,329	21,979,400
Multi-Residential	MT	0.634395%	4,045,000	25,662
Commercial-Full, Shared PIL	CH	0.634395%	0	0
Commercial Occupied	CT	0.634395%	35,998,426	228,373
Commercial Vacant Land	CX	0.444077%	323,000	1,434
Commercial Excess Land	CU	0.444077%	523,600	2,325
New Const-Full-No Support	XT	0.634395%	0	0
New Const-Excess Land-No Support	XU	0.444077%	0	0
Parking Lot	GT	0.634395%	43,000	273
Industrial -Full, Shared PIL	IH	0.634395%	558,000	3,540
Industrial -Excess Land, Shared PIL	IK	0.412357%	114,000	470
Industrial Occupied	IT	0.634395%	4,182,600	26,534
Industrial Excess Land	IU	0.412357%	14,100	58
Industrial Vacant Land	IX	0.412357%	407,000	1,678
Industrial--Small Scale on Farm Bus2	I0	0.158599%	50,000	79
Industrial.-Small Scale on Farm Bus1	I7	0.158599%	50,000	79
Farmlands	FT	0.158599%	115,660,553	183,437
Managed Forest	TT	0.158599%	15,727,100	24,943
Total			3,642,317,708	22,478,284

TOWNSHIP OF SOUTH FRONTENAC 2024 Final Budget

Summary of Revenue and Expense

	Actuals			2023-2024 Budget	
	2023 Budget	27-Nov-23	2024 Budget	Variance	
	\$	\$	\$	\$	%
1. REVENUE					
2. Property Taxation- Supplementary & PIL	249,500	145,181	249,500	0	0.00%
3. User Charges	1,252,744	988,849	1,541,807	289,063	23.07%
4. Licenses, Permits and Rents	1,702,635	1,330,532	1,560,838	-141,797	-8.33%
5. Government Grants	3,185,516	2,802,164	3,315,611	130,095	4.08%
6. Grants from Other Municipalities	495,252	0	495,000	-252	-0.05%
7. Investment Income	359,000	928,665	649,000	290,000	80.78%
8. Penalties and interest on taxes	370,000	336,280	370,000	0	0.00%
9. Donations	0	38,851	6,725	6,725	
10. Other	82,000	166,907	63,000	-19,000	-23.17%
11. Transfers From Reserves/Reserve Funds	8,069,584	0	13,827,642	5,558,058	68.88%
12. TOTAL Revenue	15,766,231	6,737,429	22,079,123	6,312,892	40.04%
13. OPERATING EXPENSE					
14. <i>General Government</i>	6,404,592	5,334,078	10,334,761	3,930,168	61.36%
15. <i>Protection to Persons and Property</i>					
16. Fire	3,003,241	3,045,735	2,884,333	-118,908	-3.96%
17. Police	2,865,302	2,652,577	2,873,290	7,988	0.28%
18. Conservation Authorities	271,271	296,557	521,876	250,605	92.38%
19. Protective Inspections and Control	133,173	124,327	148,753	15,579	11.70%
20. Emergency Measures	2,750	47	3,500	750	27.27%
21. Building Department	1,431,660	969,394	1,343,983	-87,677	-6.12%
22. <i>Transportation Services</i>					
23. Roadway Maintenance	14,746,726	10,444,491	16,184,205	1,437,479	9.75%
24. Winter Control	2,369,180	1,885,528	2,361,009	-8,171	-0.34%
25. <i>Environmental Services</i>					
26. Water System	411,312	249,009	731,930	320,618	77.95%
27. Solid Waste Management	3,140,655	2,344,257	3,110,649	-30,007	-0.96%
28. <i>Parks, Recreation and Cemeteries</i>	1,659,707	2,482,002	3,032,146	1,372,439	82.69%
29. <i>Planning and Development</i>	967,858	748,614	1,022,964	55,106	5.69%
30. TOTAL Expense	37,407,428	30,576,616	44,553,398	7,145,970	19.10%
31. TO BE RAISED BY TAXATION	21,641,197	-	22,474,274	833,077	3.85%

IMPACT ON TAXPAYER:

**BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A 278,126 PROPERTY WILL INCREASE 2.74% WHICH EQUALS \$47.04**

Detailed Sheet page #	Project #	Project *	2024 Budget	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	Wages-Fire Department (Stabilization)	Taxation	Other	Notes	
1	CORPORATE SERVICES																						
2	22-02	Gateway Signage (2022-2025 Project)	53,333				53,333																
3	23-12	Wayfinding Sign Fabrication and Installation (2022-2025 Project)	266,667				186,667														80,000	Red Grant Program - 186k *3 + 80k * 3 grant =	
4	24-01	Website Redesign	33,190				33,190																
5	24-03	Cloud Server	85,000				85,000																
6	24-04	Records Management	100,000				100,000																
7	24-05	14 Island Lake Dam Refurbishment	200,000				200,000																
		subtotal	738,190	0	0	0	658,190	0	0	0	0	0	0	0	0	0	0	0	0	0	80,000	0	
8	FIRE																						
9	24-11	Hoses and Appliances	18,000								18,000												
10	24-12	Electric Portable Fans	30,000								30,000												
11	24-13	Vehicle Replacement - Deputy Fire Chief	75,000								75,000												
12	24-14	Pumper Replacement	550,000								550,000												
13	24-15	Gas Detectors & Docking Stations	40,000								40,000												
14	24-16	Mobile Gear Racks - Station 5 & 7	18,000								18,000												
15	24-17	Specialized Equipment for Squads	20,000								20,000												
16	24-18	Radio Communications Study	10,000																	10,000			
		subtotal	761,000	0	0	0	0	0	0	0	751,000	0	0	0	0	0	0	0	0	10,000	0	761,000	
17	PUBLIC SERVICES																						
17	FLEET																						
18	24-21	Tandem Plow Truck	430,000									430,000											
19	24-22	Tandem Roller-Pro Truck	625,000									625,000											
20	24-23	Two (2) 1-Ton Trucks with plow and sander attachments	230,000									230,000											
21	24-24	1-Ton Truck with Dump Box and power lift	120,000									120,000											
22	24-25	Front Broom Attachment	40,000																	40,000			
23	24-26	AVL - Light Duty Installs	20,000																	20,000			
		subtotal	1,465,000	0	0	0	0	0	0	0	0	1,405,000	0	0	0	0	0	0	0	60,000	0	1,465,000	
24	ROADS INFRASTRUCTURE																						
25	21-R09	Arterial Reserve (Road 38 - Reserve Transfer)	2,450,000																	2,450,000			
26	24-31	Perth Road Reconstruction (at Loughborough Lake)	520,000		495,000			25,000														County FGT	
27	24-32	Microsurfacing - Bellrock Road	495,000					495,000															
28	24-33	Orser Road	157,500	157,500																			
29	24-34	Spooner Road	64,100	64,100																			
30	24-35	Bedford Road	1,432,000	500,000					530,648												401,352	OCIF	
31	24-36	Ormsbee Road	819,100		819,100																		
32	24-37	Greenfield Road	215,900		215,900																		
33	24-38	Kerr Road	161,500	161,500																			
34	24-39	Tom Watson Road	124,400	124,400																			
35	24-43	Devil Lake Road	346,600	346,600																			
36	24-40	Surface Treatment (LCB) Preservation	900,000					400,000													500,000	OCIF	
38	22-17	12th Con Bridge (B32) Repair	38,500					38,500															
39	24-44	Sydenham Lake Bridge and Dam	534,000					179,500	354,500														
40	24-45	Bracken Culvert (Yarker Road)	527,200	527,200																			
41	24-46	Long Swamp Bridge Study	35,000					35,000															
42	23-49	Transportation Master Plan	75,000	75,000																			
43	24-41	Pre-Engineering Roads 2025	75,000					75,000															
44	24-47	Road 38 Detailed Design	100,000	100,000																			
45	23-51	Pleasant Valley Municipal Drain	18,750																	18,750			
		subtotal	9,089,550	2,056,300	1,530,000	0	0	1,248,000	885,148	0	0	0	0	0	0	0	0	0	0	2,468,750	901,352	9,089,550	
46	SYDENHAM WATER																						
47	22-53	SCADA Software Upgrade	275,000																			201,658	ICIP Grant Funding
48	24-61	Sydenham Drinking Water System Upgrades	37,500																			37,500	
		subtotal	312,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	201,658	
49	FACILITIES																						
50	24-02	Town Hall Expansion	3,500,000				485,000	2,765,000		250,000													
51	24-51	Storrington Centre Roof and Parking Lot Upgrades	435,000							435,000													
52	24-52	Bedford Garage Equipment Upgrades	48,500							48,500													
53	24-54	Keeley Patrol Yard Waste Oil Disposal	25,000							25,000													
54	24-55	Sydenham Point Accessible Washroom Upgrades	30,000							30,000													
55	24-56	Centennial Park New Accessible Washrooms Design and Build	30,000	30,000																			
56	24-57	Centennial Park Renovations to existing Canteen/Washrooms	150,000							150,000													
57	24-58	Harris Park Hall Flooring Replacement	29,000							29,000													
58	24-59	Glendower Hall Interior Design Plans	20,000	20,000																			
59	24-82	Station 5 Exterior Upgrades	15,000							15,000													
60	24-83	Station 4 Flooring	8,000							8,000													
		subtotal	4,290,500	50,000	0	0	485,000	2,765,000	0	990,500	0	0	0	0	0	0	0	0	0	0	0	4,290,500	
61	RECREATION																						
62	24-60	Sydenham Point Field Score clock Power	10,000			10,000																	
63	24-66	Centennial Park Walkway Connections	240,000	240,000																			
64	24-80	Centennial Park Courts and Electrical Improvements	49,000			49,000																	
65	24-67	McMullen Park - Parking Lot paving & storage bunker	46,000			46,000																	
66	24-75	McMullen Park Beach and Washroom Building Upgrades	16,000			16,000																	
67	24-68	Keeley/Bowes Diamond Upgrades	208,000	208,000																			
68	24-69	Glendower Court Basketball nets	11,000			11,000																	
69	24-70	Bellrock & Petworth Parkette Conceptual Design	15,000			15,000																	

Detailed Sheet page #	Project #	Project *	2024 Budget	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	Wages-Fire Department (Stabilization)	Taxation	Other	Notes
70	24-71	Petworth Mill wall cap and repairs	200,000			200,000																
71	24-72	Shipyards Boat Ramp Rehabilitation	110,000			110,000																
72	24-74	New Picnic Tables	10,000			10,000																
		subtotal	915,000	448,000	0	467,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	915,000
73		DEVELOPMENT SERVICES																				
74	24-76	Economic Development Strategy	50,000				50,000															
75	24-77	Replacement Building Vehicle	50,000										50,000									
76	24-78	Development Charge Study and Population Study	95,000	95,000																		
		subtotal	195,000	95,000	0	0	50,000	0	0	0	0	0	50,000	0	0	0	0	0	0	0	0	195,000
		Total	17,766,740	2,649,300	1,530,000	467,000	1,193,190	4,013,000	885,148	990,500	751,000	1,405,000	50,000	-	-	-	110,843	-	-	2,538,750	1,183,010	17,766,740