

**Corporation of the Township of Central Frontenac**

**BY-LAW #2021-19**

**Being a by-law to adopt the estimates for the sums required during the year 2021 for the purposes of the Township of Central Frontenac and to set the appropriate tax rates.**

**WHEREAS** pursuant to Section 312(2) of the Municipal Act, 2001, S.O. 2001, and amendments thereto the Township of Central Frontenac shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the municipality;

**AND WHEREAS** pursuant to Section 312(2) of the Municipal Act, 2001, S.O. 2001, and amendments thereto the Township of Central Frontenac shall pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the Township of Central Frontenac ratable for local municipality purposes;

**AND WHEREAS** all property assessment rolls on which the 2021 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, Chapter A.31 and amendments thereto, subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

**AND WHEREAS** the Residential/Farm Assessment, Multi-Residential Assessment, Commercial Assessment including New Construction, Industrial Assessment including New Construction, Pipe Line Assessment, Farmlands Assessment and Managed Forest Assessment and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** the tax ratios and tax rate reductions for prescribed property subclasses on the aforementioned property for the 2021 taxation year have been set out in By-law 2020-0046 of the County of Frontenac passed on the 16th day of December, 2020;

**AND WHEREAS** these tax rates on the aforementioned Residential/Farm Assessment, Multi-Residential Assessment, Commercial Assessment including New Construction, Industrial Assessment including New Construction, Pipe Line Assessment, Farmlands Assessment and Managed Forests Assessment and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act, 2001, S.O. 2001, and amendments thereto, in the manner set out herein;

**AND WHEREAS** the levy for municipal purposes as adopted by this by-law as Schedule "A" has been set at \$ 9,030,748.

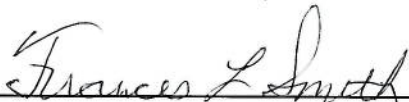
**AND WHEREAS** the Municipal Act, 2001, S.O. 2001, Section 342, 345, 346, 347 as amended authorizes Council to establish due dates, penalties for non-payment of taxes, installments, payment into bank, acceptance of part payments and disposition of part payments.

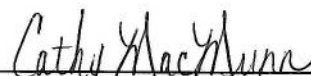
**NOW THEREFORE**, the Corporation of the Township of Central Frontenac enacts as follows:

1. That the 2021 budget and municipal tax rate of the Township of Central Frontenac attached hereto as Schedule "A", be adopted by Council.
2. That every owner of land shall be taxed according to the tax rates in this by-law and such tax for all uncapped classes shall become due and payable in two installments as follows June 24, 2021 and September 23, 2021 and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.
3. That a penalty of one and one-quarter percent (1.25%) per month shall be imposed 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.
4. That interest of one and one quarter percent (1.25%) per month shall be imposed on all outstanding taxes from the end of the year for which the taxes were levied until the taxes are paid.
5. That penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
6. That the Treasurer shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due. The capped class notices shall be mailed in accordance with this by-law and due dates shall be established by resolution of Council.
7. That the taxes are payable in Canadian Funds only to the Township of Central Frontenac Municipal Office, Sharbot Lake, Ontario through cash, cheque, debit, telephone & Internet banking, by credit card through Virtual Municipal Office and through our website, at any Canadian bank, or by Preauthorized Payment.

READ a first and second time this 9<sup>th</sup> day of March, 2021.

READ a third time and passed this 9<sup>th</sup> day of March, 2021.

  
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Frances Smith, Mayor

  
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Cathy MacMunn, CAO/Clerk

SCHEDULE "A" BY-LAW 2021-19  
TOWNSHIP OF CENTRAL FRONTENAC

ASSESSMENT FOR TAXATION  
RATIO AT 1

2021

|                                     | English Public | English Separate | French Public | French Separate | NO SUPPORT | TOTAL       | RATIO                  | WEIGHTED ASSESSMENT      |
|-------------------------------------|----------------|------------------|---------------|-----------------|------------|-------------|------------------------|--------------------------|
| RESIDENTIAL                         | 886,925,049    | 46,270,541       | 1,871,798     | 4,023,480       |            | 939,260,468 | 1.0000                 | 939,260,468 \$77,287,162 |
| INDUSTRIAL Taxable Full             |                |                  |               |                 | 169,600    | 354,200     | 1.0000                 | 354,200 \$ 219,838       |
| COMMERCIAL Taxable Full             |                |                  |               |                 | 354,200    | 10,226,400  | 1.0000                 | 10,226,400 \$ 433,245    |
| COMMERCIAL Taxable Excess Land      |                |                  |               |                 | 10,226,400 | 161,200     | 0.7000                 | 11,284 \$ 28,343         |
| COMMERCIAL TAXABLE NEW CONSTRUCTION |                |                  |               |                 | 161,200    | 1,342,500   | 1.0000                 | 1,342,500 \$ 386,400     |
| COMMERCIAL Taxable Vacant Land      |                |                  |               |                 | 1,342,500  | 209,700     | 0.7000                 | 1,467,90 \$ 70,770       |
| FARMLANDS Taxable Full              | 17,769,100     | 1,057,400        | 165,000       |                 | 18,991,500 | 0.25        | 4,747,875 \$ 1,928,750 |                          |
| MULTI-RES Taxable Full              | 850,000        |                  |               |                 | 850,000    | 1.0000      | 850,000 \$ 113,000     |                          |
| MANAGED FOREST Taxable Full         | 11,939,219     | 923,054          | 160,138       | 45,089          | 13,067,500 | 0.25        | 3,266,875 \$ 1,031,325 |                          |
| RAILWAY ROW                         |                |                  |               |                 | 0          | 0           |                        | 0                        |
| TOTAL ASSESSMENT                    | 917,483,368    | 48,250,995       | 2,196,936     | 4,068,569       | 12,463,600 | 984,463,468 | 1.2%                   | 960,307,948              |

FARMLANDS MANAGED FOREST RATIO .25  
PIPELINES RATIO .7  
COMMERCIAL VACANT & EXCESS LAND .7  
INDUSTRIAL VACANT & EXCESS LAND .65  
TOWNSHIP OF CENTRAL FRONTENAC  
CALCULATION OF TAX RATES

|                              | 2021       | 2020       |
|------------------------------|------------|------------|
| TOTAL EXPENDITURES TOWNSHIP  | 17,075,245 | 18,302,119 |
| TOTAL REVENUE                | 8,044,497  | 9,405,595  |
| TOWNSHIP AMOUNT TO BE RAISED | 9,030,748  | 8,896,524  |

NEW AMOUNT TO BE RAISED  
9,030,748  
TOTAL WEIGHTED ASSESSMENT  
960,307,948

RESIDENTIAL RATE 0.00940401 The Township Residential Rate is .3% higher than the previous year

|  | Res Tax Rate | Ratio |
|--|--------------|-------|
| INDUSTRIAL TAX RATE CALCULATION        | 0.00940401   | 1     |
| COMMERCIAL TAX RATE CALCULATION        | 0.00940401   | 1     |
| FARMLANDS TAX RATE                     | 0.00940401   | 0.25  |
| MANAGED FOREST TAX RATE                | 0.00940401   | 0.25  |
| MULTI RES TAX RATE                     | 0.00940401   | 1     |
| COMMERCIAL VACANT TAX RATE CALCULATION | 0.00940401   | 0.70  |
| COMMERCIAL TAXABLE NEW CONSTRUCTION    | 0.00940401   | 1     |

PROOF

|                         | Rate       | Assessment  | Taxes     |
|-------------------------|------------|-------------|-----------|
| Residential taxes       | 0.00940401 | 939,260,468 | 8,832,817 |
| INDUSTRIAL Taxable Full | 0.00940401 | 354,200     | 3,331     |

NB: Ind Vacant is 65% of IND RATE

12,041,150 Assessment Increase  
112,912.21 \$ Impact, with no tax rate change

|                                     |            |                  |        |
|-------------------------------------|------------|------------------|--------|
| Commercial Full taxes               | 0.00940401 | 10,226,400       | 96,169 |
| Commercial Vacant Unit              | 0.00658281 | 161,200          | 1,061  |
| COMMERCIAL TAXABLE NEW CONSTRUCTION | 0.00940401 | 1,342,500        | 12,625 |
| Commercial Vacant Land              | 0.00658281 | 209,700          | 1,380  |
| Farmlands taxes                     | 0.00235100 | 18,991,500       | 44,649 |
| Multi Res taxes                     | 0.00940401 | 850,000          | 7,993  |
| Managed Forest                      | 0.00235100 | 13,067,500       | 30,722 |
|                                     |            | <b>9,030,748</b> |        |

**TOWNSHIP OF CENTRAL FRONTENAC**

| TAX RATES             | % of Total | 2021 RATES | 2020 Rates |
|-----------------------|------------|------------|------------|
| TOWNSHIP RESIDENTIAL  | 73.4%      | 0.00940401 | 0.00937719 |
| COUNTY RESIDENTIAL    | 14.7%      | 0.00187820 | 0.00186451 |
| EDUCATION RESIDENTIAL | 11.9%      | 0.00153000 | 0.00153000 |
| TOTAL                 |            | 0.01281221 | 0.01277170 |

INCREASE/DECREASE OVER PREVIOUS YEAR **The Total Residential Rate is 0.3% higher than the previous year.**

0.0%

| ASSESSMENT        | 2021       | 2020    | Tax Rate \$ Increase/Decrease | 2021 Assessment/Average | 2020 Assessment/Average | 2021 Assessment Related Increase/Decrease | 2020 Assessment Related Increase/Decrease | Total Increase/Decrease |
|-------------------|------------|---------|-------------------------------|-------------------------|-------------------------|---|---|-------------------------|
| 300000 x RES RATE | 0.01281221 | \$3,832 | \$12                          | \$300,000               | \$12                    | \$0                                       | \$0                                       | \$12                    |
| 220500 x RES RATE | 0.01281221 | \$2,816 | \$9                           | \$220,500               | \$9                     | \$0                                       | \$0                                       | \$9                     |
| 200000 x RES RATE | 0.01281221 | \$2,562 | \$8                           | \$200,000               | \$8                     | \$0                                       | \$0                                       | \$8                     |
| 156229 x RES RATE | 0.01281221 | \$1,995 | \$6                           | \$156,229               | \$6                     | \$0                                       | \$0                                       | \$6                     |
| 143000 x RES RATE | 0.01281221 | \$1,826 | \$6                           | \$143,000               | \$6                     | \$0                                       | \$0                                       | \$6                     |
| 140000 x RES RATE | 0.01281221 | \$1,788 | \$6                           | \$140,000               | \$6                     | \$0                                       | \$0                                       | \$6                     |
| 110250 x RES RATE | 0.01281221 | \$1,408 | \$4                           | \$110,250               | \$4                     | \$0                                       | \$0                                       | \$4                     |
| 100000 x RES RATE | 0.01281221 | \$1,277 | \$4                           | \$100,000               | \$4                     | \$0                                       | \$0                                       | \$4                     |
| 80000 x RES RATE  | 0.01281221 | \$1,022 | \$3                           | \$80,000                | \$3                     | \$0                                       | \$0                                       | \$3                     |
| 50000 x RES RATE  | 0.01281221 | \$639   | \$2                           | \$50,000                | \$2                     | \$0                                       | \$0                                       | \$2                     |
| 30000 x RES RATE  | 0.01281221 | \$384   | \$1                           | \$30,000                | \$1                     | \$0                                       | \$0                                       | \$1                     |