

**CORPORATION OF THE TOWNSHIP OF CENTRAL FRONTENAC
BY-LAW #2023-16**

**Being a By-Law to Adopt the Estimates for the Sums Required During the
Year 2023 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 2023 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 Lands Tribunal 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 2023 taxation year have been set out in By-law 2023-0012 of the County of Frontenac passed on the 15th day of February, 2023;

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 \$ 9,602,505.

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:

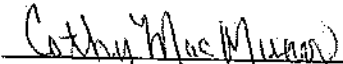
1. That the 2023 budget and municipal tax rate of the Township of Central Frontenac attached hereto as Schedule "A", be adopted by Council.
2. That every owner of land shall be taxed according to the tax rates in this by-law and such tax for all uncapped classes shall become due and payable in two installments as follows: June 22, 2023 and September 21, 2023 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 28th day of February, 2023.

READ a third time and passed this 28th day of February, 2023.



Mayor, Frances Smith



CAO/Clerk, Cathy MacMunn

SCHEDULE "A" BYLAW 2023-16									
TOWNSHIP OF CENTRAL FRONTENAC									
ASSESSMENT FOR TAXATION									
RATIO AT 1									
	English Public	English Separate	2023	French Public	French Separate	NO SUPPORT	TOTAL	RATIO	WEIGHTED ASSESSMENT
	907,486,094	45,834,645		2,249,425	3,278,304	169,600	959,018,068	1.0000	959,018,068 \$
RESIDENTIAL						765,500	765,500	1.0000	765,500 \$
INDUSTRIAL Taxable Full						47,400	47,400	0.7000	33,180 \$ (104,182)
INDUSTRIAL Taxable Excess Land						11,499,600	11,499,600	1.0000	11,499,600 \$
COMMERCIAL Taxable Full						161,200	161,200	0.7000	112,840 \$
COMMERCIAL Taxable Excess Land								1.0000	0 \$ (956,100)
COMMERCIAL TAXABLE NEW CONSTRUCTION								0.7000	130,970 \$
COMMERCIAL Taxable Vacant Land						187,100	187,100	0.25	46,530 \$
FARMLANDS Taxable Full	17,393,200	1,057,400		165,000			18,615,600	1.0000	18,615,600 \$
MULTI-RES Taxable Full	850,000						850,000	0.25	212,500 \$
MANAGED FOREST Taxable Full	13,000,184	921,046		164,458			14,134,000	0.25	3,533,500 \$
RAILWAY ROW			270.8						
TOTAL ASSESSMENT	938,729,478	47,813,091		2,578,883	3,326,616	12,830,400	1,005,278,468	2.1%	980,597,558
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									
TOTAL EXPENDITURES TOWNSHIP			2023						
TOTAL REVENUE			19,561,428	2,715,057	16.1%	16,846,371			
TOWNSHIP AMOUNT TO BE RAISED			9,958,923	2,440,777	32.5%	7,518,146			
NEW AMOUNT TO BE RAISED			9,602,505	274,280	2.9%	9,328,225			
TOTAL WEIGHTED ASSESSMENT			9,602,505						
RESIDENTIAL RATE			980,597,558						
INDUSTRIAL TAX RATE			0.00979250						
INDUSTRIAL EXCESS RATE CALCULATION			1						
COMMERCIAL TAX RATE CALCULATION			0.00979250						
FARMLANDS TAX RATE			0.00979250						
MANAGED FOREST TAX RATE			0.00979250						
The Township Residential Rate is 1.6% higher than the previous year									
INDUSTRIAL TAX RATE			0.00979250						
INDUSTRIAL EXCESS RATE CALCULATION			1						
COMMERCIAL TAX RATE CALCULATION			0.00979250						
FARMLANDS TAX RATE			0.00979250						
MANAGED FOREST TAX RATE			0.00979250						

MULTI RES TAX RATE		0.00979250	1	0.00979250			
COMMERCIAL VACANT TAX RATE CALCULATION		0.00979250	0.70	0.00685475			
COMMERCIAL TAXABLE NEW CONSTRUCTION		0.00979250	1	0.00979250			
PROOF		Rate	Taxes	Assessment			
Residential Lakes	0.00979250	9,391,188	855,018,068				
INDUSTRIAL Taxable Full	0.00979250	7,496	765,500				
INDUSTRIAL Excess Land	0.00685475	325	47,400				
Commercial Full Taxes	0.00979250	112,610	11,499,600				
Commercial Vacant Unit	0.00685475	1,105	161,200				
COMMERCIAL TAXABLE NEW CONSTRUCTION	0.00979250	-	-				
Commercial Vacant Land	0.00685475	1,283	187,100				
Fairlands taxes	0.00244813	45,573	18,615,600				
Multi Res Taxes	0.00979250	8,324	850,000				
Managed Forest	0.00244813	34,602	14,134,000				
		9,602,505					
TOWNSHIP OF CENTRAL FRONTENAC							
TAX RATES	% of Total	2023 RATES	2022 Rates				
TOWNSHIP RESIDENTIAL	73.1%	0.00979250	0.00015157	1.6%	0.00964093		
COUNTY RESIDENTIAL	15.5%	0.00208073	0.00014568	7.5%	0.00193505		
EDUCATION RESIDENTIAL	11.4%	0.00153000	-	0.0%	0.00153000		
TOTAL		0.01340323	0.00029725	2.3%	0.01310598		
INCREASE/DECREASE OVER PREVIOUS YEAR							
The Total Residential Rate is 2.3% higher than the previous year.							
ASSESSMENT							
200000	X RES RATE	0.01340323	=	\$4,021	\$3,932	\$89	\$3
220500	X RES RATE	0.01340323	=	\$2,955	\$2,890	\$66	\$2
200000	X RES RATE	0.01340323	=	\$2,681	\$2,621	\$59	\$2
164447	X RES RATE	0.01340323	=	\$2,204	\$2,155	\$49	\$2
148000	X RES RATE	0.01340323	=	\$1,984	\$1,940	\$44	\$1
140000	X RES RATE	0.01340323	=	\$1,876	\$1,835	\$42	\$1
110250	X RES RATE	0.01340323	=	\$1,478	\$1,445	\$33	\$1
100000	X RES RATE	0.01340323	=	\$1,340	\$1,311	\$30	\$1
80000	X RES RATE	0.01340323	=	\$1,072	\$1,048	\$24	\$1
50000	X RES RATE	0.01340323	=	\$670	\$655	\$15	\$0
30000	X RES RATE	0.01340323	=	\$402	\$393	\$9	\$0
Average				\$299,778	\$299,778	\$22	\$3
Median				\$199,852	\$199,852	\$18	\$2
				\$164,325	\$164,325	\$122	\$2
				\$147,890	\$147,890	\$110	\$1
				\$139,896	\$139,896	\$104	\$1
				\$110,168	\$110,168	\$82	\$1
				\$99,926	\$99,926	\$74	\$1
				\$79,941	\$79,941	\$59	\$1
				\$49,963	\$49,963	\$37	\$0
				\$29,978	\$29,978	\$22	\$0