

**TOWNSHIP OF SOUTH FRONTENAC
BY-LAW 2026-20**

**A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC
FOR THE YEAR 2026**

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 2025-046 and,

WHEREAS the Province approved [Ontario Regulation 297/25](#) under the Education Act, amending Ontario Regulation 400/98 to prescribe the education rates for the assessment in each property class for 2026;

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 2026 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 2026, 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 2026.
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 2026.
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 2026.

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 Tuesday, June 30, 2026.
 - The balance of the final bill shall be due on Tuesday, September 29, 2026.
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, K0H 2T0
 - 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 202 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 2026 operations of the General Revenue Fund as of December 31, 2026, 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 21st day of April 2026.

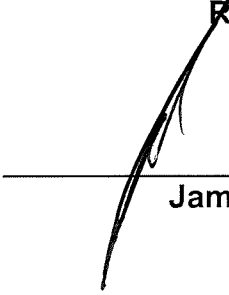
Read the first and second time on this 21st day of April 2026.

Read a third time and finally passed this 21st day of April 2026.

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



Ron Vandewal, Mayor



James Thompson, Clerk

TOWNSHIP OF SOUTH FRONTENAC - 2026 TAX RATE SCHEDULE

Assessment Class	RTC	South Frontenac Tax Rate	Current Value Assessment	South Frontenac Levy
Residential and Farm Residential	RT	0.685644%	3,543,915,909	24,298,662
Multi-Residential	MT	0.685644%	4,045,000	27,734
Commercial -Small Scale on Farm Business	C7	0.171411%	11,600	20
Commercial Occupied	CT	0.685644%	38,081,673	261,105
Commercial Excess Land	CU	0.479951%	530,400	2,546
Commercial Vacant Land	CX	0.479951%	435,700	2,091
Parking Lot	GT	0.685644%	43,000	295
Industrial Occupied	IT	0.685644%	3,407,300	23,362
Industrial Vacant Land	IX	0.445669%	215,000	958
Industrial--Small Scale on Farm Bus2	I0	0.171411%	50,000	86
Industrial.-Small Scale on Farm Bus1	I7	0.171411%	50,000	86
Farmlands	FT	0.171411%	114,946,600	197,031
Aggregate Extraction: Full	VT	0.685644%	1,132,400	7,764
Managed Forest	TT	0.171411%	16,034,400	27,485
Total			3,723,570,982	24,849,225

TOWNSHIP OF SOUTH FRONTENAC
2026 Budget-Final

Summary of Revenue and Expense

		Actuals		2025-2026 Budget	
		2025 Budget	30-Nov-25	2026 Budget	Variance
		\$	\$	\$	\$ %
1.	REVENUE				
2.	Property Taxation- Supplementary & PIL	249,200	24,113,728	248,200	-1,000 -0.40%
3.	User Charges	1,492,873	1,082,947	1,366,036	-126,838 -8.50%
4.	Licenses, Permits and Rents	1,516,416	1,173,205	1,439,333	-77,083 -5.08%
5.	Government Grants	3,528,628	2,742,709	3,270,534	-258,094 -7.31%
6.	Grants from Other Municipalities	562,137	0	562,137	0 0.00%
7.	Investment Income	649,000	246,491	604,000	-45,000 -6.93%
8.	Penalties and interest on taxes	380,000	396,891	380,000	0 0.00%
9.	Donations	10,000	26,077	6,250	-3,750 -37.50%
10.	Other	100,200	404,973	15,608,562	15,508,362 15477.41%
11.	Transfers From Reserves/Reserve Funds	12,211,918	-98,671	8,046,512	-4,165,406 -34.11%
12.	TOTAL Revenue	20,700,372	30,088,350	31,531,563	10,831,191 52.32%
13.	OPERATING EXPENSE				
14.	<i>General Government</i>	8,111,999	10,273,736	23,786,786	15,674,787 193.23%
15.	<i>Protection to Persons and Property</i>				
16.	Fire	3,385,879	4,677,302	2,867,768	-518,110 -15.30%
17.	Police	2,972,947	2,468,367	3,314,650	341,703 11.49%
18.	Conservation Authorities	345,029	343,829	364,706	19,677 5.70%
19.	Protective Inspections and Control	161,299	134,223	164,975	3,676 2.28%
20.	Emergency Measures	4,000	0	108,000	104,000 2600.00%
21.	Building Department	1,362,436	1,309,952	1,585,133	222,697 16.35%
22.	<i>Transportation Services</i>				
23.	Roadway Maintenance	18,268,112	13,735,669	14,979,146	-3,288,966 -18.00%
24.	Winter Control	2,235,275	2,366,715	2,321,188	85,913 3.84%
25.	<i>Environmental Services</i>				
26.	Water System	1,193,211	301,362	489,656	-703,554 -58.96%
27.	Solid Waste Management	3,137,736	3,254,306	2,893,523	-244,213 -7.78%
28.	<i>Parks, Recreation and Cemeteries</i>	2,351,275	2,148,732	2,555,127	203,852 8.67%
29.	<i>Planning and Development</i>	924,763	840,868	950,131	25,367 2.74%
30.	TOTAL Expense	44,453,960	41,855,063	56,380,789	11,926,829 26.83%
31.	TO BE RAISED BY TAXATION	23,753,588	-	24,849,225	1,095,638 4.61%

IMPACT ON TAXPAYER:
BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A 278,126 PROPERTY WILL INCREASE 3.52 % WHICH EQUALS \$64.80

Township of South Frontenac
2026 Capital Budget

Detailed Sheet page #	Project #	Project	2026 Pre-Approved	Previous Year Budget Approved towards Project	2026 Budget	2027 Budget	Development Charges	Community Building Fund (formerly Federal Gas Tax)	Parkland	Working Funds	Asset Investment Reserve	Infrastructure	Arterial	Facilities	Fire Equipment	Public Services Equipment	Building	Landfill Closure	Climate Change Reserve	Sydenham Water Reserve	Cem - Linear	Taxation	Other	Notes	
		CORPORATE SERVICES																							
1	22-06	Verona Housing Project	YES	859,587	15,576,162	12,637,402																	15,576,162	Grant and Financing	
2	26-01	Emergency Management Digital Road Signs	YES		100,000					50,000													50,000	Applied for grant - 50% Community Emergency Preparedness Grant	
3	26-02	Financial Software Replacement			250,000	100,000					250,000														
4	26-03	Asset management Plan - Levels of Service			50,000		16,000	34,000																	
5	26-87	Cemetery Site Plans			10,000																10,000				
		TOTAL CORPORATE SERVICES		859,587	15,986,162	12,737,402	16,000	34,000	0	50,000	250,000	0	0	0	0	0	0	0	0	0	0	10,000	0	15,626,162	
		FIRE																							
6	25-12	ATV with Trailer Replacement x2		50,000	15,000										15,000										
7	26-11	Mobile Gear Racks			21,000						21,000														
8	26-14	Wildland Equipment for Wildland Units			36,000															36,000					
9	26-16	Radio Tower Equipment Upgrade			75,000															75,000					
10	26-18	Hoses and Appliances			25,000										25,000										
		TOTAL FIRE		50,000	172,000	0	0	0	0	0	21,000	0	0	0	40,000	0	0	0	0	111,000	0	0	0	0	
		PUBLIC SERVICES																							
		FLEET																							
11	26-21	Boat Replacement			15,000											15,000									
12	26-22	Water Tank Replacement			50,000											50,000									
13	26-25	Tandem Plow Truck Replacement			435,000											435,000									
		subtotal - Fleet		0	500,000	0	0	0	0	0	0	0	0	0	0	500,000	0	0	0	0	0	0	0	0	
		ROADS INFRASTRUCTURE																							
14	23-56	Road 38 Design and Construction (Kingston Rd to Murton Road)	YES	3,766,650	1,485,000						136,368		1,348,632												
15	25-34	Murvale Creek Culvert (B12) Reconstruction	YES	831,000	625,000						625,000														
16	24-41B	Westport Road	YES	1,362,500	139,500							139,500													
17	25-36	Buck Lake Culvert (OSIM) Design	YES	35,000	17,000						17,000														
18	26-38	Bedford Mills Bridge			1,485,300						615,000											308,163	562,137	County-CCBF (FGT)	
19	26-32	Desert Lake Road Reconstruction			1,180,000		134,000	100,000			186,766	69,700													
20	26-33	Round Lake Road Reconstruction			362,000			362,000																	
21	26-34	Keeley Road Reconstruction			328,000			328,000																	
22	26-35	Surface Treatment (LCB) Preservation			1,385,000						752,379	375,000										257,621			
24	26-36	Pre-Engineering Roads 2027			85,000							85,000													
25	26-37	Gravel Road Reconstruction Program 2026			340,000						340,000														
26	26-40	Arterial Road Culvert Replacement Program 2026			50,000																	50,000			
		subtotal - Roads Infrastructure		5,995,150	7,481,800	0	134,000	790,000	0	0	2,672,513	669,200	1,348,632	0	0	0	0	0	0	0	0	615,784	1,251,671		
		SYDENHAM WATER																							
27	26-66	Water Tower Rehabilitation - Design and Tender			26,000																26,000				
28	26-67	Sydenham Water Treatment Plant - GAC Renewal			12,000																12,000				
29	26-68	Sydenham Water - Enterprise Asset Management System			9,500																9,500				
		subtotal - Sydenham Water		0	47,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47,500	0	0	0	
		SOLID WASTE																							
30	26-71	Green Bay WDS - Slope Stability Review			10,000														10,000						
		subtotal - Solid Waste		0	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000	0	0	0	0	0	
		FACILITIES																							
31	25-52	Bedford Garage Site Works	YES	64,100	95,000										95,000										
32	26-51	Portland Garage Water Well			25,000										25,000										
33	26-52	Bedford Garage Heating System Replacement			55,000										55,000										
34	26-53	Portland Garage Overhead Hoist			6,000										6,000										
35	26-55	Facility & Parks Flagpoles			20,000										20,000										
36	26-62	Station 1 – Siteworks			48,000										48,000										
37	26-63	Station 2 – Backup Generator			25,000										25,000										
38	26-64	Station 3 – HVAC and Interior Repairs			25,000										25,000										
39	26-65	Station 4 – Exterior Lighting			6,000										6,000										
40	26-86	Station 7 – HVAC and Siteworks			30,200										30,200										
		subtotal - Facilities		64,100	335,200	0	0	0	0	0	0	0	0	335,200	0	0	0	0	0	0	0	0	0	0	
		RECREATION																							
41	24-56	Centennial Park - New Accessible Washrooms Design and Build	YES	180,000	550,000																		550,000	Grant - Community Sport and Recreation Infrastructure Fund	
42	26-79	Centennial Park Accessible/Inclusive Play Structures	YES		100,000																		100,000	Grant - Community Sport and Recreation Infrastructure Fund	
43	26-54	Sydenham Point Canteen Renovation			40,000									40,000											
44	26-59	Playground Rehabilitation - Inverary Playground			5,500																	2,474	3,026	Rec Reserve	
45	26-76	Bellrock Mill Fencing and Site Work			55,000										55,000										
46	26-77	Sydenham Point Beach Rehabilitation			25,000			25,000			0	0				0	0	0	0	0	0	0	2,474	653,026	
		subtotal - Recreation		180,000	775,500	0	0	0	25,000	0	0	0	0	95,000	0	0	0	0	0	0	0	0	2,474	653,026	
		TOTAL PUBLIC SERVICES		6,239,250	9,150,000	0	134,000	790,000	25,000	0	2,672,513	669,200	1,348,632	430,200	0	500,000	0	10,000	0	47,500		618,258	1,904,697		
		DEVELOPMENT SERVICES																							
47	26-81	CityView Portal update			50,000													50,000							
48	26-82	Digitization of building permit records			55,000													55,000							
		TOTAL DEVELOPMENT SERVICES		0	105,000	0	0	0	0	0	0	0	0	0	0	0	0	105,000	0	0	0	0	0	0	
		Total		7,148,837	25,413,162	12,737,402	150,000	824,000	25,000	50,000	2,943,513	669,200	1,348,632	430,200	40,000	500,000	105,000	10,000	111,000	47,500	10,000	618,258	17,530,859		