

**THE CORPORATION OF THE TOWNSHIP
OF FRONTENAC ISLANDS**

BY-LAW NO. 2020-14

**A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF FRONTENAC ISLANDS FOR THE
YEAR 2020**

WHEREAS it is necessary for the Council of the Corporation of the Township of Frontenac Islands, pursuant to the Municipal Act, S.O. 2001, as amended, Sec.307, to establish tax rates for 2019 and,

WHEREAS the transition tax ratios to establish the relative amount of taxation to be borne by each property class have been established by the Frontenac Management Board by its By-Law 22-1998; and,

WHEREAS it is necessary for the Council of the Corporation of the Township of Frontenac Islands, pursuant to the Municipal Act to levy on the whole ratable property according to the last revised assessment roll for the Corporation of the Township of Frontenac Islands the sums set forth for various purposes in Schedule "A" and "B" hereto attached for the current year; and,

WHEREAS an interim levy was made before the adoption of the estimates for the current year;

NOW THEREFORE THE CORPORATION OF THE TOWNSHIP OF FRONTENAC ISLANDS HEREBY ENACTS AS FOLLOWS:

The 2020 estimates for the current year as set forth in Schedule "A" attached hereto and forming part of the by-law are hereby adopted.

For the year 2020 the Corporation of the Township of Frontenac Islands shall levy upon the Residential and Farm Assessment, Commercial Assessment, Industrial Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general, education and County of Frontenac purposes as set out in Schedule "A" and "B" attached hereto and forming part of this by-law.

The levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2020.

For payments-in-lieu of taxes due to the Corporation of the Township of Frontenac Islands, the actual amount due to the Corporation of the Township of Frontenac Islands shall be based on the assessment roll and the tax rates for the year 2020.

The levy for general municipal, education and County of Frontenac purposes shall become due and payable in two final installments due August 31 and October 30, 2020.

As provided under Section 345(1) of the Municipal Act, there shall be imposed a penalty of one and one-quarter percent (1 1/4%) per month on the first day of each month following default of payment on all taxes of the current year remaining unpaid after the date of the said taxes.

There shall be imposed additional interest of one and one-quarter (1 1/4%) per month on all taxes outstanding at the end of the year for which the taxes were levied as provided in Section 345(2) of the Municipal Act.

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.

All supplementary taxes levied under the Assessment Act will be due in 21 days after demand, and penalties and interest will be added in the same manner as the ordinary tax bills.

The Treasurer of the Corporation of the Township of Frontenac Islands is hereby empowered to accept part payment from time to time on account of any taxes due.

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 Frontenac Islands that all remaining sections and portions of this by-law and the schedules continue in force and effect.

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 Frontenac Islands that all remaining sections and portions of this by-law and the schedules continue in force and effect.

This by-law shall come into force and effect on the date of its passing.

Read a first and second time this 8th day of June, 2020.

Read a third time and finally passed this 8th day of June, 2020.



Mayor Denis Doyle



CAO/Clerk Darlene Plumley

TOWNSHIP OF FRONTENAC ISLANDS
SCHEDULE "B" TO BY-LAW NO. 2020-14
LEVY BY-LAW

SPECIAL LOCAL CHARGES FOR SIMCOE ISLAND FERRY
CHARGED TO EACH HOUSEHOLD/PROPERTY OWNER

YEAR	AMOUNT
2020	\$265.00 PER HOUSEHOLD

Township of Frontenac Islands
2020 Budget
TOTAL LEVY

Township of Frontenac Islands											
2020 Budget											
TOTAL LEVY											
Wolfe Island											
Assessment											
Current Value	Wolfe Island	Tax Rate	Total Wolfe	County Tax	Education Tax	2020 Total Tax	2020 Total WI	\$ To Be Raised	2019 Total	2019 Tax Rate	
298,172,900	RT	0.00497577	0.00497577	0.00186451	0.00153000	0.00837028	\$ 2,495,790	\$ 2,420,416	\$ 0.008283572	0.002070893	Residential taxable (Full)
53,878,000	FT	0.00497577	0.00124394	0.00046613	0.00038250	0.00209257	\$ 112,743	\$ 103,849	\$ 0.002070893	0.002070893	Farm lands taxable (Full)
783,800	XT	0.00497577	0.00497577	0.00186451	0.00980000	0.01664028	\$ 13,043	\$ 12,580	\$ 0.016973572	0.016973572	Commercial new construction
3,993,000	CT	0.00497577	0.00497577	0.00186451	0.01250000	0.01934028	\$ 77,226	\$ 77,070	\$ 0.019573572	0.019573572	Commercial taxable (Full)
0	CU/CX	0.00497577	0.00348304	0.00130516	0.01250000	0.01728819	\$ -	\$ -	\$ 0.013701501	0.013701501	Commercial Taxable (Excess)
13,220,400	JT	0.00497577	0.00497577	0.00186451	0.00980000	0.01664028	\$ 219,991	\$ 207,255	\$ 0.016973572	0.016973572	Industrial New Construction
58,100	IT	0.00497577	0.00497577	0.00186451	0.01250000	0.01934028	\$ 1,124	\$ 976	\$ 0.019573572	0.019573572	Industrial taxable (Full)
296,700	IX	0.00497577	0.00323425	0.00121193	0.01250000	0.01694618	\$ 5,028	\$ 2,939	\$ 0.012722822	0.012722822	Industrial taxable (Excess Lar
208,200	TT	0.00497577	0.00124394	0.00046613	0.00038250	0.00209257	\$ 436	\$ 229	\$ 0.002070893	0.002070893	Managed Forest
370,611,100	Assessment Total						\$ 2,925,380	\$ 2,825,314	\$ 100,066		Assessment Total
Total WI \$ Raised by Taxation											
Howe Island											
Current Value	Howe Island	Tax Rate	Total Howe	County Tax	Education Tax	2020 Total Tax	2020 Total HI	\$ To Be Raised	2019 Total	2019 Tax Rate	
205,240,600	RT	0.00385216	0.00385216	0.00186451	0.00153000	0.00724667	\$ 1,487,310	\$ 1,435,583	\$ 0.007146626	0.007146626	Residential taxable (Full)
8,421,100	FT	0.00385216	0.00096304	0.00046613	0.00038250	0.00181167	\$ 15,256	\$ 13,479	\$ 0.001786657	0.001786657	Farm lands taxable (Full)
183,000	XT	0.00385216	0.00385216	0.00186451	0.00980000	0.01551667	\$ 2,840	\$ 2,898	\$ 0.015836626	0.015836626	Commercial new construction
118,000	CT	0.00385216	0.00385216	0.00186451	0.01250000	0.01821667	\$ 2,150	\$ 2,012	\$ 0.018436626	0.018436626	Commercial taxable (Full)
0	CU/CX	0.00385216	0.00269651	0.00130516	0.01250000	0.01650167	\$ -	\$ -	\$ 0.012905638	0.012905638	Commercial taxable (Excess)
0	IT	0.00385216	0.00385216	0.00186451	0.01250000	0.01821667	\$ -	\$ -	\$ 0.018436626	0.018436626	Industrial taxable (Full)
0	IX	0.00385216	0.00250390	0.00121193	0.01250000	0.01621583	\$ -	\$ -	\$ 0.011983807	0.011983807	Industrial taxable (Excess Lar
201,200	TT	0.00385216	0.00096304	0.00046613	0.00038250	0.00181167	\$ 365	\$ 346	\$ 0.001786657	0.001786657	Managed forest
214,163,900	Assessment Total						\$ 1,507,920	\$ 1,454,319	\$ 53,601		Assessment Total
Total HI \$ Raised by Taxation											
Total \$ Raised by Taxation											
\$ 4,433,300											
\$ 4,279,633											
\$ 153,667											
3.59%											
3.69%											

3.54%

3.59%