



Town of Cornwall Tax Rate Groups Bylaw

Town of Cornwall, PE
A Bylaw to Establish Tax Rate Groups
Bylaw # 2018-04

IT IS ENACTED by the Council of the Town of Cornwall as follows:

1. Title

- 1.1. This bylaw shall be known and cited as the “Tax Rate Groups Bylaw.”

2. Authority

- 2.1. The *Municipal Government Act* R.S.P.E.I. 1988, Cap. M-12.1 and The *Real Property Tax Act*, R.S.P.E.I. 1988 c R-5.

3. Application

- 3.1 This bylaw applies to all real property within the boundaries of the Town of Cornwall that is liable each calendar year to taxation by the Town.

4. Definitions

- 4.1. “Act” means the *Municipal Government Act*.
- 4.2. “Chief Administrative Officer” means the administrative head of the Town of Cornwall as appointed by Council.
- 4.3. “Council” means the Mayor and other members of the Council of the Town of Cornwall.
- 4.4. “Lien” means an encumbrance or charge on a property to secure a debt owed by the property owner to the Town of Cornwall.
- 4.5. “Resident Person” means a person who resides in the province for 183 consecutive days or more each taxation year.
- 4.6. “Non-Resident Corporation” means a corporation wherein 50% or more of the voting shares of the corporation are not held by persons who qualify as residents pursuant to subsection 4.5 above.
- 4.7. “Tax rate group” means, in accordance with section 159 of the Act, commercial or non-commercial real property in a municipality that has similar specified attributes, such attributes include, but are not necessarily limited to:
- (a) access to municipal services not available in other areas of the municipality;
 - (b) access to a higher level of municipal services than that available in other areas of the municipality;
 - (c) geographic location in the municipality;



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- (d) property use; or
- (e) property ownership.

5. General

- 5.1. Council, through this bylaw, establishes tax rate groups within the Town of Cornwall and may apply different tax rates to each group.
- 5.2. Council shall, subject to this bylaw, set tax rates within the municipality by resolution.
- 5.3. Council may set a different tax rate for a tax rate group established pursuant to this bylaw.

6. Tax Groups

- 6.1 The Town of Cornwall establishes, under this bylaw, the following tax rate groups:
 - (a) non-commercial, resident;
 - (b) non-commercial, non-resident person/corporation;
 - (c) hotels/motels, non-commercial component, resident person/corporation;
 - (d) hotels/motels, non-commercial component, non-resident person/corporation;
 - (e) apartment buildings, resident person/corporation;
 - (f) apartment buildings, non-resident person/corporation; and
 - (g) commercial.

7. Establishing Group Rates

- 7.1. The tax rate for each tax group shall be established by resolution of Council on an annual basis prior to March 31st. Tax rate groups established in this bylaw are identified in "Schedule A" of this bylaw.

8. Notification

- 8.1. Council shall notify the Provincial Tax Commissioner in writing regarding rate or rates of taxation to be set for the period of January to December prior to March 31 of the year to which rates apply.
- 8.2. Where Council has established or changed a tax rate group, Council shall notify the Provincial Tax Commissioner on or before December 31 of the preceding calendar year.

9. Restrictions on Rate Setting

- 9.1. Council shall not approve a change to a tax rate to take effect at any time except on January 1 of the year in which the new tax rate applies.



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- 9.2. Council shall not approve a change to a tax rate to apply for a period of time less than a full calendar year.

10. Enforcement

- 10.1. The Minister of Finance collects, and is responsible for enforcing the collection of, property taxes on behalf of the Town of Cornwall.

11. Severability

- 11.1. If any provision in this bylaw is deemed to be invalid for any reason, then that provision shall be severed from this bylaw and all remaining provisions shall remain valid and in force.

12. Effective Date

- 12.1. This Tax Rate Group Bylaw, Bylaw# 2018-04, is effective on the date of approval and adoption below.



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First Reading:

This Tax Rate Groups Bylaw, Bylaw# 2018-04, was **read** a first time at the Council meeting held on the **21st day of February 2018**.

This Tax Rate Groups Bylaw, Bylaw# 2018-04, was **approved** by a majority of Council members present at the Council meeting held on the **21st day of February 2018**.

Second Reading:

This Tax Rate Groups Bylaw, Bylaw# 2018-04, was **read** a second time at the Council meeting held on the **21st day of March 2018**.

This Tax Rate Groups Bylaw, Bylaw# 2018-04, was **approved** by a majority of Council members present at the Council meeting held on the **21st day of March 2018**.

Approval and Adoption by Council:

This Tax Rate Groups Bylaw, Bylaw# 2018-04, was **adopted** by a majority of Council members present at the Council meeting held on the **21st day of March 2018**.


13. Signatures



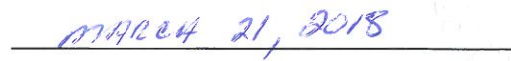
Mayor



Chief Administrative Officer



Date



Date



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Schedule A: Town of Cornwall Tax Rate Groups

This Schedule forms part of this bylaw

| Tax Rate Group Name | Description |
|--|---|
| Non-commercial, resident | Non-commercial property owned by a resident person or corporation |
| Non-commercial, non-resident person/corporation | Non-commercial property owned by a non-resident person or corporation |
| Hotels/motels, non-commercial component, resident person/corporation | Non-commercial = restaurants, bars, conference areas etc. |
| Hotels/motels, non-commercial component, non-resident person/corporation | Non-commercial = restaurants, bars, conference areas etc. |
| Apartment buildings, resident person/corporation | All apartment buildings non-commercial |
| Apartment buildings, non-resident person/corporation | All apartment buildings non-commercial |
| Commercial | Commercial property |