

**CORPORATION OF THE  
TOWNSHIP OF EDWARDSBURGH/CARDINAL**

**BY-LAW NO. 2019-24**

**“A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES AND  
TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT  
THEREOF FOR 2019”**

**WHEREAS** the Municipal Act 2001, S.O. 2001, c.25, Subsection 312(2), as amended, provides that for the purposes of raising the general local municipal levy, the council of the municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law on the assessment in each property class in the local municipality rateable for local municipal purposes;

**AND WHEREAS** the Council of the Corporation of the Township of Edwardsburgh/ Cardinal has prepared estimates setting out the amounts required to be used for lawful municipal purposes and the amounts required to be raised by taxation in 2019 in accordance with the last revised assessment roll;

**AND WHEREAS** property classes and tax ratios have been prescribed by the Minister of Finance under the Assessment Act, RSO 1990, c. A.31, as amended, and as established by regulation;

**AND WHEREAS** the Corporation of the United Counties of Leeds and Grenville has passed By-law 19-09 to set tax ratios and tax rate reductions for prescribed property subclasses for 2019;

**AND WHEREAS** the Corporation of the United Counties of Leeds and Grenville has passed By-law 19-10 to adopt estimates of all sums required for the purposes of the upper tier municipality and to provide a levy on area municipalities for 2019;

**AND WHEREAS** the Province of Ontario has passed Regulation 64/19 (to amend O.Reg. 400/98) establishing education tax rates for 2019;

**NOW THEREFORE** the Council of the Corporation of the Township of Edwardsburgh/ Cardinal enacts as follows:

1. That the following tax rates are hereby adopted to be applied against the whole of the assessment for real property in the respective class for the year 2019:

	Class	2019 RATES			
		Township	County	School	Total
RT	Residential Taxable: Full	0.00644294	0.00370869	0.00161000	0.01176163
RH	Residential Taxable: Full, Shared PIL	0.00644294	0.00370869	0.00161000	0.01176163
RP	Residential Provincial Tenant	0.00644294	0.00370869	0.00161000	0.01176163
RF	Residential PIL: Full	0.00644294	0.00370869	0.00161000	0.01176163
RG	Residential PIL: General	0.00644294	0.00370869	0.00000000	0.01015163
MT	Multi-Residential Taxable: Full	0.00644294	0.00370869	0.00161000	0.01176163
CT	Commercial Taxable: Full, General	0.00867477	0.00499338	0.01276140	0.02642955
CH	Commercial Taxable: Full, Shared PIL	0.00867477	0.00499338	0.01276140	0.02642955
CM	Commercial Taxable: Full, General	0.00867477	0.00499338	0.00000000	0.01366815
CU	Commercial Taxable: Excess Land	0.00607234	0.00349544	0.01084719	0.02041497
CX	Commercial Taxable: Vacant Land	0.00607234	0.00349544	0.01084719	0.02041497
CK	Commercial Taxable: Excess Land Shared PIL	0.00607234	0.00349544	0.01084719	0.02041497
CP	Commercial Tenant	0.00867477	0.00499338	0.01276140	0.02642955

CF	Commercial PIL: Full	0.00867477	0.00499338	0.01276140	0.02642955
CG	Commercial PIL: General	0.00867477	0.00499338	0.00000000	0.01366815
XT	Commercial New Construction Taxable: Full	0.00867477	0.00499338	0.01030000	0.02396815
XU	Commercial New Construction Taxable: Excess Land	0.00607234	0.00349544	0.00875500	0.01677778
XF	Commercial New Construction PIL: Full	0.00867477	0.00499338	0.01030000	0.02396815
HF	Landfill	0.00607234	0.00499338	0.01183242	0.02289814
IT	Industrial Taxable: Full	0.01167073	0.00671792	0.01290000	0.03128866
IP	Industrial Provincial Tenant	0.01167073	0.00671792	0.01290000	0.03128866
IH	Industrial Taxable: Full, Shared PIL	0.01167073	0.00671792	0.01290000	0.03128866
IU	Industrial Taxable: Excess Land	0.00758598	0.00436661	0.01064250	0.02259509
IX	Industrial Taxable: Vacant Land	0.00758598	0.00436661	0.01064250	0.02259509
IG	Industrial PIL: General	0.01167073	0.00671792	0.00000000	0.01838865
JT	Industrial New Construction Taxable: Full	0.01167073	0.00671792	0.01030000	0.02868866
JU	Industrial New Construction Taxable: Excess Land	0.00758598	0.00436661	0.00849750	0.01864759
LT	Large Industrial Taxable: Full	0.01806277	0.01039731	0.01290000	0.04136009
LU	Large Industrial Taxable: Excess Land	0.01174080	0.00675797	0.01064250	0.02914128
PT	Pipelines Taxable: Full	0.01066370	0.00613825	0.01258418	0.02938614
FT	Farm Taxable: Full	0.00161073	0.00092717	0.00040250	0.00294041
FP	Farmlands Provincial Tenant	0.00161073	0.00092717	0.00040250	0.00294041
TT	Managed Forest Taxable: Full	0.00161073	0.00092717	0.00040250	0.00294041

2. That every owner of property assessed shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 30<sup>th</sup> day of August, 2019 and non-payment of the amount, as noted, on the date stated in accordance with this section shall constitute default.
3. On all taxes of the levy, which are in default on the 1<sup>st</sup> day of the month following the due date, a penalty of one and one quarter percent (1-1/4%) shall be added and thereafter a penalty of one and one quarter percent (1-1/4%) per month will be added on the 1<sup>st</sup> day of each and every month the default continues, until December 31<sup>st</sup>, 2019.
4. On the taxes in default on January 1<sup>st</sup>, 2020, interest shall be added at the rate of one and one quarter percent (1-1/4%) per month for each month or fraction thereof in which the default continues.
5. Notwithstanding paragraph 3, for owners enrolled and in good standing in the pre-authorized payment plan, no discount shall be allowed on prepayments and no penalty shall be charged on current levies.
6. Where any payment is received on account of taxes, the payment shall first be applied against penalty and interest owing in respect of those taxes according to the length of time the charges have been owing, with charges imposed earlier being discharged before charges imposed later and then shall be applied against the taxes owing according to the length of time they have been owing, with taxes imposed earlier being discharged before taxes imposed later.
7. 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.
8. The Tax Collector, not later than 21 days prior to the date that the tax bill is due, shall mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable, the respective date by which they are to be paid to avoid penalty and the

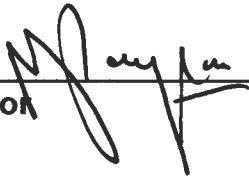
particulars of the penalties imposed by this by-law for late payments. If the taxpayer so directs in writing, the Tax Collector shall send the notice specifying amount of taxes payable by electronic mail.

9. That taxes are payable to the Township of Edwardsburgh/Cardinal and may be paid at the Municipal Office, 18 Centre Street, Spencerville or at the Royal Bank of Canada, Kemptville and Prescott Branches and/or at any commercial bank in Canada.
10. That any surplus from Township operations for 2019 be transferred to Reserves for Capital Expenditures apportioned based on a 10 year capital forecast.

Read a first and second time in open Council this 27th day of May, 2019.

Read a third time, passed, signed and sealed in open Council this 27th day of May, 2019.

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Mayor



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Deputy Clerk

