

THE CORPORATION OF THE CITY OF CORNWALL

By-law # 2019-067

A By-law to repeal and replace Schedule A of By-law 2018-067 to set the 2019 tax rates and to levy taxes for the year 2019

Whereas Section 290 of the Municipal Act, S.O. 2001, c.25 as amended (the "Act") provides for a local municipality in each year to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds or retirement funds and amounts required for any board, commission or other body; and

Whereas Subsection 312 (1) of the Act provides that the general local municipal levy is the amount the local municipality decided to raise in its budget for the year under Section 290 on all rateable property in the municipality; and

Whereas Subsection 312 (2) of the Act provides that for the purposes of raising the general local municipal levy, a local 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 municipality purposes; and

Whereas Section 208 (1) of the Act stipulates a municipality shall raise the amount required for the purposes of a board of management of a Business Improvement Area; and

Whereas the estimate of all sums required by the Downtown Business Improvement Area of the Corporation of the City of Cornwall during the year 2019 amounts to \$92,460; and

Whereas the estimate of all sums required by Le Village Business Improvement Area of the Corporation of the City of Cornwall during the year 2019 amounts to \$25,150; and

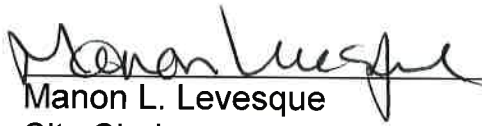
Whereas an interim levy by-law was passed before the adoption of the estimates for the year 2019.

Now therefore be it resolved that the Council of The Corporation of the City of Cornwall enacts as follows:

1. For the year 2019, the Corporation of the City of Cornwall shall levy upon the property classes set out as per Schedule A attached, the property tax rates applicable thereto.
2. The estimates for the current year are as set forth in Schedule A

14. That any remaining surpluses or any deficits incurred be transferred to/from the specific reserves in accordance with the Reserve and Reserve Funds Policy at year-end of the same fiscal year.

Read before, signed sealed in Open Council this 27th day of May, 2019.



Manon L. Levesque
City Clerk



Bernadette Clement
Mayor



2019 TAXBYLAW.pdf

Schedule A
2019 Tax Rates and Levy

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
RTP	Res Taxable: Full	0.01466844	0.00161000	0.01627844
RTS	Res Taxable: Full	0.01466844	0.00161000	0.01627844
RTA	Res Taxable: Full	0.01466844	0.00161000	0.01627844
RTC	Res Taxable: Full	0.01466844	0.00161000	0.01627844
RT	Res Taxable: Full	0.01466844	0.00161000	0.01627844
MTP	Multi-Res Taxable: Full	0.03112779	0.00161000	0.03273779
MTS	Multi-Res Taxable: Full	0.03112779	0.00161000	0.03273779
MTA	Multi-Res Taxable: Full	0.03112779	0.00161000	0.03273779
MTC	Multi-Res Taxable: Full	0.03112779	0.00161000	0.03273779
MTN	Multi-Res Taxable: Full	0.03112779	0.00161000	0.03273779
NTP	New Multi-Res Taxable: Full	0.01466844	0.00161000	0.01627844
NTS	New Multi-Res Taxable: Full	0.01466844	0.00161000	0.01627844
NTA	New Multi-Res Taxable: Full	0.01466844	0.00161000	0.01627844
NTC	New Multi-Res Taxable: Full	0.01466844	0.00161000	0.01627844
NT	New Multi-Res Taxable: Full	0.01466844	0.00161000	0.01627844
CT	Commercial Taxable: Full	0.02846704	0.01290000	0.04136704
CG	Commercial Taxable: General	0.02846704	0.00000000	0.02846704
DT	Office Building Taxable: Full	0.02846704	0.01290000	0.04136704
GT	Parking Lot Taxable: Full	0.02846704	0.01290000	0.04136704
ST	Shopping Centre Taxable: Full	0.02846704	0.01290000	0.04136704
CU	Commercial Taxable: Excess Land	0.01992693	0.01096500	0.03089193
CX	Commercial Taxable: Vacant Land	0.01992693	0.01096500	0.03089193
CJ	Commercial PIL: Vacant Land	0.01992693	0.01096500	0.03089193
CK	Commercial PIL: Excess Land	0.01992693	0.01096500	0.03089193
IJ	Industrial PIL: Vacant Land	0.02507570	0.01064250	0.03571820
DU	Office Building Taxable: Excess Land	0.01992693	0.01096500	0.03089193
SU	Shopping Centre Taxable: Excess Land	0.01992693	0.01096500	0.03089193
IT	Industrial Taxable: Full	0.03857800	0.01290000	0.05147800
JT	New Industrial	0.03857800	0.01030000	0.04887800

Schedule A
2019 Tax Rates and Levy

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
LT Large Industrial	No Support	0.03857800	0.01290000	0.05147800
IU Industrial Taxable: Excess Land	No Support	0.02507570	0.01064250	0.03571820
IX Industrial Taxable: Vacant Land	No Support	0.02507570	0.01064250	0.03571820
LU Large Industrial - Excess Land	No Support	0.02507570	0.01064250	0.03571820
JU New Industrial - Excess Land	No Support	0.02507570	0.00849750	0.03357320
PT Pipeline Taxable - Full	No Support	0.02232097	0.01290000	0.03522097
FTP Farmlands Taxable: Full	English Public	0.00366711	0.00040250	0.00406961
FTA Farmlands Taxable: Full	French Public	0.00366711	0.00040250	0.00406961
FTS Farmlands Taxable: Full	English Separate	0.00366711	0.00040250	0.00406961
FTC Farmlands Taxable: Full	French Separate	0.00366711	0.00040250	0.00406961
TTP Managed Forest Taxable: Full	English Public	0.00366711	0.00040250	0.00406961
TTA Managed Forest Taxable: Full	French Public	0.00366711	0.00040250	0.00406961
TTC Managed Forest Taxable: Full	French Separate	0.00366711	0.00040250	0.00406961
TTS Managed Forest Taxable: Full	English Separate	0.00366711	0.00040250	0.00406961
RFP Res Payment in Lieu: Full	English Public	0.01466844	0.00161000	0.01627844
RFS Res Payment in Lieu: Full	English Separate	0.01466844	0.00161000	0.01627844
RFC Res Payment in Lieu: Full	French Separate	0.01466844	0.00161000	0.01627844
RFA Res Payment in Lieu: Full	French Public	0.01466844	0.00161000	0.01627844
RG Res Payment in Lieu: General	No Support	0.01466844	0.00000000	0.01466844
RHA Res Payment in Lieu: Full	French Public	0.01466844	0.00161000	0.01627844
RHC Res Payment in Lieu: Full	French Separate	0.01466844	0.00161000	0.01627844
RHP Res Payment in Lieu: Full	English Public	0.01466844	0.00161000	0.01627844
RHS Res Payment in Lieu: Full	English Separate	0.01466844	0.00161000	0.01627844
CH Commercial PIL: Full	No Support	0.02846704	0.01290000	0.04136704
CP Commercial PIL: Full	No Support	0.02846704	0.01290000	0.04136704
MFP Multi-Res Payment in Lieu: Full	English Public	0.03112779	0.00161000	0.03273779
MFS Multi-Res Payment in Lieu: Full	English Separate	0.03112779	0.00161000	0.03273779
MFA Multi-Res Payment in Lieu: Full	French Public	0.03112779	0.00161000	0.03273779
MFC Multi-Res Payment in Lieu: Full	French Separate	0.03112779	0.00161000	0.03273779

Schedule A
2019 Tax Rates and Levy

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
CF	Commercial PIL: Full	0.02846704	0.01290000	0.04136704
DG	Office Building PIL: General	0.02846704	0.00000000	0.02846704
DF	Office Building PIL: Full	0.02846704	0.01290000	0.04136704
GF	Parking Lot PIL: Full	0.02846704	0.01290000	0.04136704
CV	Commercial PIL: Excess Land	0.01992693	0.01096500	0.03089193
CY	Commercial PIL: Vacant Land	0.01992693	0.01096500	0.03089193
YT	New Office Building	0.02846704	0.01030000	0.03876704
XT	New Commercial	0.02846704	0.01030000	0.03876704
IF	Industrial PIL: Full	0.03857800	0.01290000	0.05147800
IV	Industrial PIL: Excess Land	0.02507570	0.01064250	0.03571820
IY	Industrial PIL: Vacant Land	0.02507570	0.01064250	0.03571820
IH	Industrial PIL: Full	0.03857800	0.01290000	0.05147800
XU	New Commercial: Excess Land	0.01992693	0.00875500	0.02868193
XF	New Commercial PIL : Full	0.02846704	0.01030000	0.03876704
XH	New Commercial PIL : Full	0.02846704	0.01030000	0.03876704
YF	New Office Building PIL: Full	0.02846704	0.01030000	0.03876704
ZT	Shopping Centre New Taxable: Full	0.02846704	0.01030000	0.03876704
ZU	Shopping Centre New: Excess Land	0.01992693	0.00875500	0.02868193
HF	Landfill PIL: Full	0.02650675	0.01290000	0.03940675
RDP	Res Taxable: Education Only	0.00000000	0.00161000	0.00161000
RDS	Res Taxable: Education Only	0.00000000	0.00161000	0.00161000
RDA	Res Taxable: Education Only	0.00000000	0.00161000	0.00161000
RDC	Res Taxable: Education Only	0.00000000	0.00161000	0.00161000
UH	Rate per Acre	367.09/AC	623.80/AC	990.89/AC
UT	Rate per Acre	367.09/AC	623.80/AC	990.89/AC
WT	Rate per Acre	110.00/AC	127.38/AC	237.38/AC

Schedule A
2019 Tax Rates and Levy

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
Levy on Taxable Assessment	\$73,797,487			
Le Village Business Improvement Area	\$25,150			
Downtown Business Improvement Area	\$92,460			

Schedule A
2019 Tax Rates and Levy

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