



**The Corporation of the City of Cornwall**  
**Regular Meeting of Council**  
**By-law 2021-057**

Department: Financial Services  
Division: Finance  
By-law Number: 2021-057  
Report Number: 2021-44-Financial Services  
Meeting Date: May 25, 2021  
Subject: 2021 Tax Capping Decrease Limits

Whereas The Corporation of the City of Cornwall may limit tax decreases for a taxation pursuant to Section 330 of the *Municipal Act, 2001*, as amended (hereinafter referred to as the "*Act*") in order to provide for the recovery of foregone revenue resulting from the application of Section 329 of the *Act*; and

Whereas this by-law shall only apply to properties in a property class to which Part IX of the *Act* applies; and

Whereas for the purpose of this by-law the commercial classes shall be considered a single property class and the industrial classes shall be deemed to be a single property class; and

Whereas limits to tax decreases for any class may only be established in order to recover all or part of the foregone revenue in respect to the same property class.



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

1. That pursuant to Section 330 of the *Municipal Act*, for the taxation year 2021, tax decreases for property in the following classes shall be subject to the following limitations:

Industrial property class percentage withheld - 0.00%

Read, signed and sealed in open Council this 25th day of May, 2021.

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Manon L. Levesque  
City Clerk

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Bernadette Clement  
Mayor



## Report Approval Details

Document Title:	By-law 2021-057 - 2021 Tax Capping Decrease Limits - 2021-44-Financial Services.docx
Attachments:	
Final Approval Date:	May 20, 2021

This report and all of its attachments were approved and signed as outlined below:

**Michael Carriere - May 19, 2021 - 3:55 PM**

**Tracey Bailey - May 19, 2021 - 9:50 PM**

**Maureen Adams - May 20, 2021 - 6:53 AM**