



**The Corporation of the City of Cornwall**  
**Regular Meeting of Council**  
**By-law 2021-060**

Department: Financial Services  
Division: Finance  
By-law Number: 2021-060  
Report Number: 2021-49-Financial Services  
Meeting Date: May 25, 2020  
Subject: By-law to repeal and replace Schedule A of By-law 2020-072 to set the 2021 Tax Rates and to levy taxes for the year 2021

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 2021 amounts to \$94,647; 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 2021 amounts to \$26,218; and

Whereas an interim levy by-law was passed before the adoption of the estimates for the year 2021.

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

1. For the year 2021, 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 attached to this by-law.
3. The estimate of all sums required by the Downtown Business Improvement Area of the Corporation of the City of Cornwall during the year 2021 amounts to \$94,647.
4. The estimate of all sums required by Le Village Business Improvement Area of the Corporation of the City of Cornwall during the year 2021 amounts to \$26,218.
5. The levy provided for in Schedule A shall be reduced by the amount of the interim levy for 2021.
6. For payments-in-lieu of taxes due to the Corporation of the City of Cornwall, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2021.
7. For the railway rights of way taxes due to the Corporation in accordance with Regulations as established by the Minister of Finance, pursuant to Section 315 of the Municipal Act 2001, the actual amount due to the Corporation shall be based on the assessment roll and the tax rates for the year 2021.
8. If any section or portion of this by-law or of Schedule A is found by a court of competent jurisdiction to be invalid, it is the intent of Council of the Corporation of the City of Cornwall that all remaining sections and portions of this by-law and of Schedule A continue in force and effect.

9. The said levy, less the said interim levy, shall be paid into the office of the Treasurer in two equal instalments not later than the 30th day of July and the 31st day of August. Upon default of payment of any instalment, the subsequent instalment or instalments shall forthwith become payable.
10. Pursuant to Section 345 of the Municipal Act 2001 every instalment or part thereof which remains unpaid on the first day after the date on which it is due shall bear, as a penalty, interest of 1.25% per calendar month or fraction thereof until the 31st day of December of the year in which the instalment is due or until paid, whichever first occurs.
11. Interest and percentage added to taxes form part of such taxes and can be collected as taxes.
12. No interest or percentage added to taxes shall be compounded.
13. The Treasurer and City Collector are hereby authorized to accept part payments from time to time on account of any taxes and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under this by-law in respect to the non-payment of any taxes or any class of taxes or any instalment thereof.
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, 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 2021-060 2021 Tax Rates and to levy taxes for the year 2021 - 2021-49-Financial Services.docx
Attachments:	- 2021 TAXBYLAW.pdf
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 - 3:57 PM**

**Tracey Bailey - May 19, 2021 - 9:41 PM**

**Maureen Adams - May 20, 2021 - 6:45 AM**

Schedule A  
2021 Tax Rates and Levy

Code	Property Class	Tax Class	Municipal Rate	Education Rate	Combined Rate
RTP	Res Taxable: Full	English Public	0.01521150	0.00153000	0.01674150
RTS	Res Taxable: Full	English Separate	0.01521150	0.00153000	0.01674150
RTA	Res Taxable: Full	French Public	0.01521150	0.00153000	0.01674150
RTC	Res Taxable: Full	French Separate	0.01521150	0.00153000	0.01674150
RT	Res Taxable: Full	No Support	0.01521150	0.00153000	0.01674150
MTP	Multi-Res Taxable: Full	English Public	0.03029684	0.00153000	0.03182684
MTS	Multi-Res Taxable: Full	English Separate	0.03029684	0.00153000	0.03182684
MTA	Multi-Res Taxable: Full	French Public	0.03029684	0.00153000	0.03182684
MTC	Multi-Res Taxable: Full	French Separate	0.03029684	0.00153000	0.03182684
MT	Multi-Res Taxable: Full	No Support	0.03029684	0.00153000	0.03182684
NTP	New Multi-Res Taxable: Full	English Public	0.01521150	0.00153000	0.01674150
NTS	New Multi-Res Taxable: Full	English Separate	0.01521150	0.00153000	0.01674150
NTA	New Multi-Res Taxable: Full	French Public	0.01521150	0.00153000	0.01674150
NTC	New Multi-Res Taxable: Full	French Separate	0.01521150	0.00153000	0.01674150
NT	New Multi-Res Taxable: Full	No Support	0.01521150	0.00153000	0.01674150
CT	Commercial Taxable: Full	No Support	0.02952096	0.00880000	0.03832096
CG	Commercial Taxable: General	No Support	0.02952096	0.00000000	0.02952096
DT	Office Building Taxable: Full	No Support	0.02952096	0.00880000	0.03832096
GT	Parking Lot Taxable: Full	No Support	0.02952096	0.00880000	0.03832096
ST	Shopping Centre Taxable: Full	No Support	0.02952096	0.00880000	0.03832096
CU	Commercial Taxable: Excess Land	No Support	0.02066467	0.00880000	0.02946467
CX	Commercial Taxable: Vacant Land	No Support	0.02066467	0.00880000	0.02946467
CJ	Commercial PIL: Vacant Land	No Support	0.02066467	0.01250000	0.03316467
CK	Commercial PIL: Excess Land	No Support	0.02066467	0.01250000	0.03316467
IJ	Industrial PIL: Vacant Land	No Support	0.02600406	0.01250000	0.03850406
DU	Office Building Taxable: Excess Land	No Support	0.02066467	0.00880000	0.02946467
SU	Shopping Centre Taxable: Excess Land	No Support	0.02066467	0.00880000	0.02946467
IT	Industrial Taxable: Full	No Support	0.04000624	0.00880000	0.04880624
JT	New Industrial	No Support	0.04000624	0.00880000	0.04880624

Schedule A  
2021 Tax Rates and Levy

Code	Property Class	Tax Class	Municipal Rate	Education Rate	Combined Rate
LT	Large Industrial	No Support	0.04000624	0.00880000	0.04880624
IU	Industrial Taxable: Excess Land	No Support	0.02600406	0.00880000	0.03480406
IX	Industrial Taxable: Vacant Land	No Support	0.02600406	0.00880000	0.03480406
LU	Large Industrial - Excess Land	No Support	0.02600406	0.00880000	0.03480406
JU	New Industrial - Excess Land	No Support	0.02600406	0.00880000	0.03480406
PT	Pipeline Taxable - Full	No Support	0.02314734	0.00880000	0.03194734
FTP	Farmlands Taxable: Full	English Public	0.00380287	0.00038250	0.00418537
FTA	Farmlands Taxable: Full	French Public	0.00380287	0.00038250	0.00418537
FTS	Farmlands Taxable: Full	English Separate	0.00380287	0.00038250	0.00418537
FTC	Farmlands Taxable: Full	French Separate	0.00380287	0.00038250	0.00418537
TTP	Managed Forest Taxable: Full	English Public	0.00380287	0.00038250	0.00418537
TTA	Managed Forest Taxable: Full	French Public	0.00380287	0.00038250	0.00418537
TTC	Managed Forest Taxable: Full	French Separate	0.00380287	0.00038250	0.00418537
TTS	Managed Forest Taxable: Full	English Separate	0.00380287	0.00038250	0.00418537
RFP	Res Payment in Lieu: Full	English Public	0.01521150	0.00153000	0.01674150
RFS	Res Payment in Lieu: Full	English Separate	0.01521150	0.00153000	0.01674150
RFC	Res Payment in Lieu: Full	French Separate	0.01521150	0.00153000	0.01674150
RFA	Res Payment in Lieu: Full	French Public	0.01521150	0.00153000	0.01674150
RG	Res Payment in Lieu: General	No Support	0.01521150	0.00000000	0.01521150
RHA	Res Payment in Lieu: Full	French Public	0.01521150	0.00153000	0.01674150
RHC	Res Payment in Lieu: Full	French Separate	0.01521150	0.00153000	0.01674150
RHP	Res Payment in Lieu: Full	English Public	0.01521150	0.00153000	0.01674150
RHS	Res Payment in Lieu: Full	English Separate	0.01521150	0.00153000	0.01674150
CH	Commercial PIL: Full	No Support	0.02952096	0.01250000	0.04202096
CP	Commercial PIL: Full	No Support	0.02952096	0.01250000	0.04202096
MFP	Multi-Res Payment in Lieu: Full	English Public	0.03029684	0.00153000	0.03182684
MFS	Multi-Res Payment in Lieu: Full	English Separate	0.03029684	0.00153000	0.03182684
MFA	Multi-Res Payment in Lieu: Full	French Public	0.03029684	0.00153000	0.03182684
MFC	Multi-Res Payment in Lieu: Full	French Separate	0.03029684	0.00153000	0.03182684

Schedule A  
2021 Tax Rates and Levy

Code	Property Class	Tax Class	Municipal Rate	Education Rate	Combined Rate
CF	Commercial PIL: Full	No Support	0.02952096	0.01250000	0.04202096
DG	Office Building PIL: General	No Support	0.02952096	0.00000000	0.02952096
DF	Office Building PIL: Full	No Support	0.02952096	0.01250000	0.04202096
GF	Parking Lot PIL: Full	No Support	0.02952096	0.01250000	0.04202096
CV	Commercial PIL: Excess Land	No Support	0.02066467	0.01250000	0.03316467
CY	Commercial PIL: Vacant Land	No Support	0.02066467	0.01250000	0.03316467
YT	New Office Building	No Support	0.02952096	0.00880000	0.03832096
XT	New Commercial	No Support	0.02952096	0.00880000	0.03832096
IF	Industrial PIL: Full	No Support	0.04000624	0.01250000	0.05250624
IV	Industrial PIL: Excess Land	No Support	0.02600406	0.01250000	0.03850406
IY	Industrial PIL: Vacant Land	No Support	0.02600406	0.01250000	0.03850406
IH	Industrial PIL: Full	No Support	0.04000624	0.01250000	0.05250624
XU	New Commercial: Excess Land	No Support	0.02066467	0.00880000	0.02946467
XF	New Commercial PIL : Full	No Support	0.02952096	0.00980000	0.03932096
XH	New Commercial PIL : Full	No Support	0.02952096	0.00980000	0.03932096
YF	New Office Building PIL: Full	No Support	0.02952096	0.00980000	0.03932096
ZT	Shopping Centre New Taxable: Full	No Support	0.02952096	0.00880000	0.03832096
ZU	Shopping Centre New: Excess Land	No Support	0.02066467	0.00880000	0.02946467
HF	Landfill PIL: Full	No Support	0.02671898	0.01250000	0.03921898
RDP	Res Taxable: Education Only	English Public	0.00000000	0.00153000	0.00153000
RDS	Res Taxable: Education Only	English Separate	0.00000000	0.00153000	0.00153000
RDA	Res Taxable: Education Only	French Public	0.00000000	0.00153000	0.00153000
RDC	Res Taxable: Education Only	French Separate	0.00000000	0.00153000	0.00153000
UH	Rate per Acre	No Support	367.09/AC	623.80/AC	990.89/AC
UT	Rate per Acre	No Support	367.09/AC	623.80/AC	990.89/AC
WT	Rate per Acre	No Support	110.00/AC	127.38/AC	237.38/AC

Schedule A  
2021 Tax Rates and Levy

Code	Property Class	Tax Class	Municipal Rate	Education Rate	Combined Rate
	Levy on Taxable Assessment				\$77,588,224
	Le Village Business Improvement Area				\$26,218
	Downtown Business Improvement Area				\$94,647