

THE CORPORATION OF THE CITY OF CORNWALL

By-law # 2018-067

A By-law to repeal and replace Schedule A of By-law 2017-073 to set the 2018 tax rates and to levy taxes for the year 2018

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 2018 amounts to \$90,720; 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 2018 amounts to \$25,740; and

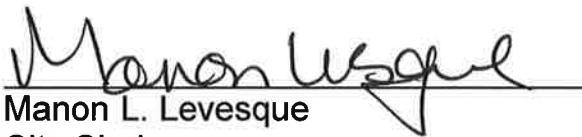
Whereas an interim levy by-law was passed before the adoption of the estimates for the year 2018.


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

1. For the year 2018, 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 2018 amounts to \$90,720.
4. The estimate of all sums required by Le Village Business Improvement Area of the Corporation of the City of Cornwall during the year 2018 amounts to \$25,740.
5. The levy provided for in Schedule A shall be reduced by the amount of the interim levy for 2018.
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 2018.
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 2018.
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 31st 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 before, signed sealed in Open Council this 14th day of May, 2018.


Manon L. Levesque
City Clerk


Leslie O'Shaughnessy
Mayor



Schedule A
2018 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	English Public	0.01446832	0.00170000	0.01616832
RTS	Res Taxable: Full	English Separate	0.01446832	0.00170000	0.01616832
RTA	Res Taxable: Full	French Public	0.01446832	0.00170000	0.01616832
RTC	Res Taxable: Full	French Separate	0.01446832	0.00170000	0.01616832
RT	Res Taxable: Full	No Support	0.01446832	0.00170000	0.01616832
MTP	Multi-Res Taxable: Full	English Public	0.03213673	0.00170000	0.03383673
MTS	Multi-Res Taxable: Full	English Separate	0.03213673	0.00170000	0.03383673
MTA	Multi-Res Taxable: Full	French Public	0.03213673	0.00170000	0.03383673
MTC	Multi-Res Taxable: Full	French Separate	0.03213673	0.00170000	0.03383673
MTN	Multi-Res Taxable: Full	No Support	0.03213673	0.00170000	0.03383673
NTP	New Multi-Res Taxable: Full	English Public	0.01446832	0.00170000	0.01616832
NTS	New Multi-Res Taxable: Full	English Separate	0.01446832	0.00170000	0.01616832
NTA	New Multi-Res Taxable: Full	French Public	0.01446832	0.00170000	0.01616832
NTC	New Multi-Res Taxable: Full	French Separate	0.01446832	0.00170000	0.01616832
NT	New Multi-Res Taxable: Full	No Support	0.01446832	0.00170000	0.01616832
CT	Commercial Taxable: Full	No Support	0.02807866	0.01340000	0.04147866
CG	Commercial Taxable: General	No Support	0.02807866	0.00000000	0.02807866
DT	Office Building Taxable: Full	No Support	0.02807866	0.01340000	0.04147866
GT	Parking Lot Taxable: Full	No Support	0.02807866	0.01340000	0.04147866
ST	Shopping Centre Taxable: Full	No Support	0.02807866	0.01340000	0.04147866
CU	Commercial Taxable: Excess Land	No Support	0.01965506	0.00938000	0.02903506
CX	Commercial Taxable: Vacant Land	No Support	0.01965506	0.00938000	0.02903506
CJ	Commercial PIL: Vacant Land	No Support	0.01965506	0.00938000	0.02903506
CK	Commercial PIL: Excess Land	No Support	0.01965506	0.00938000	0.02903506
IJ	Industrial PIL: Vacant Land	No Support	0.02473359	0.00871000	0.03344359
DU	Office Building Taxable: Excess Land	No Support	0.01965506	0.00938000	0.02903506
SU	Shopping Centre Taxable: Excess Land	No Support	0.01965506	0.00938000	0.02903506
IT	Industrial Taxable: Full	No Support	0.03805167	0.01340000	0.05145167
JT	New Industrial	No Support	0.03805167	0.01090000	0.04895167

Schedule A
2018 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	0.03805167	0.01340000	0.05145167
IU	Industrial Taxable: Excess Land	No Support	0.02473359	0.00871000	0.03344359
IX	Industrial Taxable: Vacant Land	No Support	0.02473359	0.00871000	0.03344359
LU	Large Industrial - Excess Land	No Support	0.02473359	0.00871000	0.03344359
JU	New Industrial - Excess Land	No Support	0.02473359	0.00708500	0.03181859
PT	Pipeline Taxable - Full	No Support	0.02201644	0.01340000	0.03541644
FTP	Farmlands Taxable: Full	English Public	0.00361708	0.00042500	0.00404208
FTA	Farmlands Taxable: Full	French Public	0.00361708	0.00042500	0.00404208
FTS	Farmlands Taxable: Full	English Separate	0.00361708	0.00042500	0.00404208
FTC	Farmlands Taxable: Full	French Separate	0.00361708	0.00042500	0.00404208
TTP	Managed Forest Taxable: Full	English Public	0.00361708	0.00042500	0.00404208
TTA	Managed Forest Taxable: Full	French Public	0.00361708	0.00042500	0.00404208
TTC	Managed Forest Taxable: Full	French Separate	0.00361708	0.00042500	0.00404208
TTS	Managed Forest Taxable: Full	English Separate	0.00361708	0.00042500	0.00404208
RFP	Res Payment in Lieu: Full	English Public	0.01446832	0.00170000	0.01616832
RFS	Res Payment in Lieu: Full	English Separate	0.01446832	0.00170000	0.01616832
RFC	Res Payment in Lieu: Full	French Separate	0.01446832	0.00170000	0.01616832
RFA	Res Payment in Lieu: Full	French Public	0.01446832	0.00170000	0.01616832
RG	Res Payment in Lieu: General	No Support	0.01446832	0.00000000	0.01446832
RHA	Res Payment in Lieu: Full	French Public	0.01446832	0.00170000	0.01616832
RHC	Res Payment in Lieu: Full	French Separate	0.01446832	0.00170000	0.01616832
RHP	Res Payment in Lieu: Full	English Public	0.01446832	0.00170000	0.01616832
RHS	Res Payment in Lieu: Full	English Separate	0.01446832	0.00170000	0.01616832
CH	Commercial PIL: Full	No Support	0.02807866	0.01340000	0.04147866
CP	Commercial PIL: Full	No Support	0.02807866	0.01340000	0.04147866
MFP	Multi-Res Payment in Lieu: Full	English Public	0.03213673	0.00170000	0.03383673
MFS	Multi-Res Payment in Lieu: Full	English Separate	0.03213673	0.00170000	0.03383673
MFA	Multi-Res Payment in Lieu: Full	French Public	0.03213673	0.00170000	0.03383673
MFC	Multi-Res Payment in Lieu: Full	French Separate	0.03213673	0.00170000	0.03383673

Schedule A
2018 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	No Support	0.02807866	0.01340000	0.04147866
DG	Office Building PIL: General	No Support	0.02807866	0.00000000	0.02807866
DF	Office Building PIL: Full	No Support	0.02807866	0.01340000	0.04147866
GF	Parking Lot PIL: Full	No Support	0.02807866	0.01340000	0.04147866
CV	Commercial PIL: Excess Land	No Support	0.01965506	0.00938000	0.02903506
CY	Commercial PIL: Vacant Land	No Support	0.01965506	0.00938000	0.02903506
YT	New Office Building	No Support	0.02807866	0.01090000	0.03897866
XT	New Commercial	No Support	0.02807866	0.01090000	0.03897866
IF	Industrial PIL: Full	No Support	0.03805167	0.01340000	0.05145167
IV	Industrial PIL: Excess Land	No Support	0.02473359	0.00871000	0.03344359
IY	Industrial PIL: Vacant Land	No Support	0.02473359	0.00871000	0.03344359
IH	Industrial PIL: Full	No Support	0.03805167	0.01340000	0.05145167
XU	New Commercial: Excess Land	No Support	0.01965506	0.00763000	0.02728506
XF	New Commercial PIL : Full	No Support	0.02807866	0.01090000	0.03897866
XH	New Commercial PIL : Full	No Support	0.02807866	0.01090000	0.03897866
YF	New Office Building PIL: Full	No Support	0.02807866	0.01090000	0.03897866
ZT	Shopping Centre New Taxable: Full	No Support	0.02807866	0.01090000	0.03897866
ZU	Shopping Centre New: Excess Land	No Support	0.01965506	0.00763000	0.02728506
HF	Landfill PIL: Full	No Support	0.02694887	0.01340000	0.04034887
RDP	Res Taxable: Education Only	English Public	0.00000000	0.00170000	0.00170000
RDS	Res Taxable: Education Only	English Separate	0.00000000	0.00170000	0.00170000
RDA	Res Taxable: Education Only	French Public	0.00000000	0.00170000	0.00170000
RDC	Res Taxable: Education Only	French Separate	0.00000000	0.00170000	0.00170000
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
2018 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				\$71,161,681
Le Village Business Improvement Area				\$25,740
Downtown Business Improvement Area				\$90,720