



**The Corporation of the City of Cornwall**  
**Regular Meeting of Council**  
**By-law 2024-045**

Department: Financial Services  
Division: Finance  
By-law Number: 2024-045  
Report Number: 2024-60-Financial Services  
Meeting Date: May 28, 2024  
Subject: By-law 2024-045 to set the 2024 Tax Rates and to Levy Taxes for the Year 2024

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 ratable 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 ratable 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 2024 amounts to \$149,282.31; 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 2024 amounts to \$26,500.00; and

Whereas an interim levy By-Law was passed before the adoption of the estimates for the year 2024.

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

1. For the year 2024, 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 2024 amounts to \$149,282.31.
4. The estimate of all sums required by Le Village Business Improvement Area of the Corporation of the City of Cornwall during the year 2024 amounts to \$26,500.00.
5. The levy provided for in Schedule A shall be reduced by the amount of the interim levy for 2024.
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 2024.
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 2024.

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 30th 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 28th day of May, 2024.



Digitally signed by Manon L. Levesque  
DN: cn=Manon L. Levesque, o=The  
Corporation of the City of Cornwall,  
ou=Office of the City Clerk,  
email=mlevesque@cornwall.ca, c=CA  
Date: 2024.05.29 14:29:30 -04'00'

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Manon L. Levesque  
City Clerk

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Justin Towndale  
Mayor



**Schedule A  
2024 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	0.01689433	0.00153000	0.01842433
RTS Res Taxable: Full	English Separate	0.01689433	0.00153000	0.01842433
RTA Res Taxable: Full	French Public	0.01689433	0.00153000	0.01842433
RTC Res Taxable: Full	French Separate	0.01689433	0.00153000	0.01842433
RT Res Taxable: Full	No Support	0.01689433	0.00153000	0.01842433
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	0.01689433	0.00153000	0.01842433
NTS New Multi-Res Taxable: Full	English Separate	0.01689433	0.00153000	0.01842433
NTA New Multi-Res Taxable: Full	French Public	0.01689433	0.00153000	0.01842433
NTC New Multi-Res Taxable: Full	French Separate	0.01689433	0.00153000	0.01842433
NT New Multi-Res Taxable: Full	No Support	0.01689433	0.00153000	0.01842433
CT Commercial Taxable: Full	No Support	0.03278683	0.00880000	0.04158683
CG Commercial Taxable: General	No Support	0.03278683	0.00000000	0.03278683
DT Office Building Taxable: Full	No Support	0.03278683	0.00880000	0.04158683
GT Parking Lot Taxable: Full	No Support	0.03278683	0.00880000	0.04158683
ST Shopping Centre Taxable: Full	No Support	0.03278683	0.00880000	0.04158683
CU Commercial Taxable: Excess Land	No Support	0.02295078	0.00880000	0.03175078
CX Commercial Taxable: Vacant Land	No Support	0.02295078	0.00880000	0.03175078
CJ Commercial PIL: Vacant Land	No Support	0.02295078	0.01250000	0.03545078
CK Commercial PIL: Excess Land	No Support	0.02295078	0.01250000	0.03545078
IJ Industrial PIL: Vacant Land	No Support	0.02888086	0.01250000	0.04138086
DU Office Building Taxable: Excess Land	No Support	0.02295078	0.00880000	0.03175078
SU Shopping Centre Taxable: Excess Land	No Support	0.02295078	0.00880000	0.03175078
IT Industrial Taxable: Full	No Support	0.04443209	0.00880000	0.05323209
LT Large Industrial	No Support	0.04443209	0.00880000	0.05323209

**Schedule A  
2024 Tax Rates and Levy**

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>	
IU	Industrial Taxable: Excess Land	No Support	0.02888086	0.00880000	0.03768086
IX	Industrial Taxable: Vacant Land	No Support	0.02888086	0.00880000	0.03768086
LU	Large Industrial - Excess Land	No Support	0.02888086	0.00880000	0.03768086
PT	Pipeline Taxable - Full	No Support	0.02570810	0.00880000	0.03450810
FTP	Farmlands Taxable: Full	English Public	0.00422358	0.00038250	0.00460608
FTA	Farmlands Taxable: Full	French Public	0.00422358	0.00038250	0.00460608
FTS	Farmlands Taxable: Full	English Separate	0.00422358	0.00038250	0.00460608
FTC	Farmlands Taxable: Full	French Separate	0.00422358	0.00038250	0.00460608
TTP	Managed Forest Taxable: Full	English Public	0.00422358	0.00038250	0.00460608
TTA	Managed Forest Taxable: Full	French Public	0.00422358	0.00038250	0.00460608
TTC	Managed Forest Taxable: Full	French Separate	0.00422358	0.00038250	0.00460608
TTS	Managed Forest Taxable: Full	English Separate	0.00422358	0.00038250	0.00460608
RFP	Res Payment in Lieu: Full	English Public	0.01689433	0.00153000	0.01842433
RFS	Res Payment in Lieu: Full	English Separate	0.01689433	0.00153000	0.01842433
RFC	Res Payment in Lieu: Full	French Separate	0.01689433	0.00153000	0.01842433
RFA	Res Payment in Lieu: Full	French Public	0.01689433	0.00153000	0.01842433
RG	Res Payment in Lieu: General	No Support	0.01689433	0.00000000	0.01689433
RHA	Res Payment in Lieu: Full	French Public	0.01689433	0.00153000	0.01842433
RHC	Res Payment in Lieu: Full	French Separate	0.01689433	0.00153000	0.01842433
RHP	Res Payment in Lieu: Full	English Public	0.01689433	0.00153000	0.01842433
RHS	Res Payment in Lieu: Full	English Separate	0.01689433	0.00153000	0.01842433
CH	Commercial PIL: Full	No Support	0.03278683	0.01250000	0.04528683
CP	Commercial PIL: Full	No Support	0.03278683	0.01250000	0.04528683
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
CF	Commercial PIL: Full	No Support	0.03278683	0.01250000	0.04528683
DG	Office Building PIL: General	No Support	0.03278683	0.00000000	0.03278683

**Schedule A  
2024 Tax Rates and Levy**

<u>Property Class</u>	<u>Tax Class</u>	<u>Municipal Rate</u>	<u>Education Rate</u>	<u>Combined Rate</u>
DF Office Building PIL: Full	No Support	0.03278683	0.01250000	0.04528683
GF Parking Lot PIL: Full	No Support	0.03278683	0.01250000	0.04528683
CV Commercial PIL: Excess Land	No Support	0.02295078	0.01250000	0.03545078
CY Commercial PIL: Vacant Land	No Support	0.02295078	0.01250000	0.03545078
IF Industrial PIL: Full	No Support	0.04443209	0.01250000	0.05693209
IV Industrial PIL: Excess Land	No Support	0.02888086	0.01250000	0.04138086
IY Industrial PIL: Vacant Land	No Support	0.02888086	0.01250000	0.04138086
IH Industrial PIL: Full	No Support	0.04443209	0.01250000	0.05693209
HF Landfill PIL: Full	No Support	0.02967488	0.01250000	0.04217488
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

**Notes:**

Levy on Taxable Assessment	\$	89,774,140.00
Le Village Business Improvement Area	\$	26,500.00
Downtown Business Improvement Area	\$	149,282.31