



The Corporation of the City of Cornwall
Regular Meeting of Council
By-law 2019-152

Department: Financial Services
Division: Finance
By-law Number: 2019-152
Report Number: 2019-214-Financial Services
Meeting Date: December 9, 2019
Subject: A By-law directing and enacting the manner in which the 2020 interim levy authorized by Section 317 of the Municipal Act, 2001 to be collected

Whereas Section 317 (1) provides for the municipality, before the adoption of the estimates for the year under Section 290 of the *Municipal Act, 2001*, to pass an interim levy on the assessment of property rateable for local municipal purposes; and

Whereas Sections 342 (1) and 345 (1) provides for payment of taxes by instalments and penalties for non-payment of taxes to the 31st day of December of the year in which the taxes are levied.

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

1. There shall be levied upon the last revised assessment roll an interim rate of up to 50 percent of the 2019 tax rate for the respective classes as follows:

Residential	0.00813922	Commercial	0.02068352
Multi-Residential	0.01636889	Commercial Vacant	0.01544596
Managed Forest	0.00203480	New Commercial	0.01938352
Famlands	0.00203480	Landfill	0.01970337
Pipelines	0.01761048	New Commercial Vacant	0.01434096
New Office Building	0.01938352	New Shopping Centre	0.01938352
New Office Building Vacant	0.01434096	New Shopping Centre Vacant	0.01434096
Utility Transmissions	495.445	Industrial	0.25739000
Railway Right-of Way	118.69	Industrial Vacant	0.01785910
New Multi-Residential	0.00813922	New Industrial	0.02443900
		New Industrial Vacant	0.01678660

2. The 2020 interim levy as determined in number 1 above shall not exceed the prescribed percentage or 50 percent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the taxation year 2019. In such cases, the 2020 interim levy shall be equal to 50 percent of the total amount of taxes for municipal and school purposes were levied on a property for only part of the year 2019, because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year. That the Mayor and Clerk be and is hereby authorized to execute all documents to complete this matter.
3. The 2020 interim levy shall be paid into the office of the Treasurer in two instalments not later than the 31st day of March and the 30th day of April 2020.
4. Upon default of payment of any instalment under paragraph 3, the subsequent instalment or instalments shall forthwith become payable.
5. In accordance with By-law 2019-077 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, a charge of 1 1/4% per calendar month or a fraction until the 31st day of December of the year in which the instalment is due or until paid whichever occurs first.
6. Interest and percentage added to taxes form part of such taxes and shall be collected as taxes.

7. No interest or percentage added to taxes shall be compounded.
8. The Treasurer and the Tax Collector are hereby authorized to accept part payment 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 collectible under paragraph 7 of this by-law in respect to the non-payment of any taxes or any class of taxes or any instalment thereof.

Read, signed and sealed in open Council this 9th day of December, 2019.

Manon L. Levesque
City Clerk

Bernadette Clement
Mayor



Report Approval Details

Document Title:	By-law Directing and Enacting Manner for 2020 Interim Levy - 2019-214-Financial Services.docx
Attachments:	
Final Approval Date:	Dec 2, 2019

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

Tracey Bailey - Dec 2, 2019 - 7:58 AM

Maureen Adams - Dec 2, 2019 - 12:58 PM