



The Corporation of the City of Cornwall
Regular Meeting of Council
By-law 2020-072

Department: Financial Services
Division: Finance
By-law Number: 2020-072
Report Number: 2020-290-Financial Services
Meeting Date: May 25, 2020
Subject: By-law to repeal and replace Schedule A of By-law 2019-067
to set the 2020 Tax Rates and to levy taxes for the year 2020

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 2020 amounts to \$92,095; 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 2020 amounts to \$25,860; and

Whereas an interim levy by-law was passed before the adoption of the estimates for the year 2020.

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

1. For the year 2020, 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 2020 amounts to \$92,095.
4. The estimate of all sums required by Le Village Business Improvement Area of the Corporation of the City of Cornwall during the year 2020 amounts to \$25,860.
5. The levy provided for in Schedule A shall be reduced by the amount of the interim levy for 2020.
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 2020.
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 2020.
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 August

and the 30th day of September. 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.
15. That the Mayor and Clerk be and are hereby authorized to execute all documents to complete this matter.

Read, signed and sealed in open Council this 25th day of May, 2020.

Manon L. Levesque
City Clerk

Bernadette Clement
Mayor



Report Approval Details

Document Title:	By-law - To Set 2020 Tax Rates and Levy Taxes for 2020 - 2020-290-Financial Services.docx
Attachments:	- 2020 TAXBYLAW.pdf
Final Approval Date:	May 19, 2020

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

Tracey Bailey - May 15, 2020 - 3:34 PM

Maureen Adams - May 19, 2020 - 11:26 AM