



The Corporation of the City of Cornwall
Regular Meeting of Council
By-law 2020-155

Department: Financial Services
Division: Tax and Collection
By-law Number: 2020-155
Report Number: 2020-376-Financial Services
Meeting Date: December 14, 2020
Subject: By-law directing and enacting the manner in which the 2021 interim levy authorized by Section 317 of the Municipal Act, 2001 is 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 ratable 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. Interim taxes shall be levied upon the last revised 2020 assessment roll using the 2020 tax rate at a rate of 50% of taxes. The 2020 tax rates for the respective classes are as follows:

Residential	0.01632156	Commercial	0.04120599
Multi - Residential	0.03186019	Commercial Vacant	0.03259419
Managed Forest	0.00408039	New Commercial	0.03850599
Farmlands	0.00408039	Landfill	0.03848137
Pipelines	0.03500832	New Commercial Vacant	0.02989419
New Office Building	0.03850599	New Shopping Centre	0.03850599
New Office Building Vacant	0.02989419	New Shopping Centre Vacant	0.02989419
Utility Transmissions	\$990.89	Industrial	0.05140181
Railway Right-of-Way	\$237.38	Industrial Vacant	0.03778618
New Multi - Residential	0.01632156	New Industrial	0.04870181
		New Industrial Vacant	0.03508618

2. The 2021 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 2020. In such cases, the 2021 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 2020, 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 2021 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 2021.
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 Property Tax and Assessment Supervisor 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 6 of this by-law in respect to the non-payment of any taxes or any class of taxes or any instalment thereof.
9. 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 14th day of December, 2020.

Manon L. Levesque
City Clerk

Bernadette Clement
Mayor



Report Approval Details

Document Title:	By-law 2020-155 2021 Interim Tax Levy - 2020-376-Financial Services.docx
Attachments:	
Final Approval Date:	Dec 8, 2020

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

Tracey Bailey - Dec 8, 2020 - 1:39 PM

Maureen Adams - Dec 8, 2020 - 3:37 PM