

**CORPORATION OF THE
TOWNSHIP OF EDWARDSBURGH/CARDINAL**

BY-LAW NO. 2007-30

**“A BY-LAW TO ADOPT THE GENERAL GOVERNMENT ESTIMATES FOR SUMS
REQUIRED DURING THE YEAR AND TO PROVIDE FOR THE ADOPTION OF TAX
RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT
OF PAYMENT THEREOF FOR 2007”**

WHEREAS the Municipal Act 2001, S.O. 2001, c.25, Subsection 290, as amended, provides that the council of a local municipality shall in each year prepare and adopt a budget, including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS the Municipal Act 2001, S.O. 2001, c.25, Subsection 312(2), as amended, provides that for the purposes of raising the general local municipal levy, the council of the 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 municipal purposes;

AND WHEREAS the Council of the Corporation of the Township of Edwardsburgh/Cardinal has prepared estimates setting out the amounts required to be used for lawful municipal purposes and the amounts required to be raised by taxation in 2007 in accordance with the last revised assessment roll;

AND WHEREAS property classes and tax ratios have been prescribed by the Minister of Finance under the Assessment Act, RSO 1990, c. A.31, as amended, and as established by regulation;

AND WHEREAS the Corporation of the United Counties of Leeds and Grenville has passed By-law 07-22 to set tax ratios and tax rate reductions for prescribed property subclasses for 2007;

AND WHEREAS the Corporation of the United Counties of Leeds and Grenville has passed By-law 07-23 to adopt estimates of all sums required for the purposes of the upper tier municipality and to provide a levy on area municipalities for 2007;

AND WHEREAS the Province of Ontario has passed Regulation 177/07 (to amend O.Reg. 400/98) establishing education tax rates for 2007;

NOW THEREFORE the Council of the Corporation of the Township of Edwardsburgh/Cardinal enacts as follows:

1. The estimates of the 2007 Revenues and Expenses as attached hereto as Schedule 'A' forming part of this by-law are hereby adopted.
2. That the following tax rates are hereby adopted to be applied against the whole of the assessment for real property in the respective class for the year 2007:

EDWARDSBURGH/CARDINAL TOWNSHIP				
Class	Municipal Rate	County Rate	Education Rate	Total Rate
Residential	.548524%	.418969%	.264000%	1.231493%
Residential PIL	.548524%	.418969%	.264000%	1.231493%
Residential Provincial Tenant	.548524%	.418969%	.264000%	1.231493%
Multi-Residential Class	.712642%	.544325%	.264000%	1.520967%

EDWARDSBURGH/CARDINAL TOWNSHIP

Class	Municipal Rate	County Rate	Education Rate	Total Rate
Commercial	.738532%	.564100%	1.662825%	2.965457%
Commercial General	.738532%	.564100%	0.000000%	1.302632%
Commercial PIL	.738532%	.564100%	1.662825%	2.965457%
Commercial Provincial Tenant	.738532%	.564100%	1.662825%	2.965457%
Commercial Excess Land	.516983%	.394878%	1.163978%	2.075831%
Commercial Vacant Land	.516983%	.394878%	1.163978%	2.075831%
Comm Excess Land Prov Ten	.516983%	.394878%	1.163978%	2.075831%
Industrial	.993596%	.758921%	2.464146%	4.216662%
Industrial Provincial Tenant	.993596%	.758921%	2.464146%	4.216662%
Industrial PIL	.993596%	.758921%	2.464146%	4.216662%
Industrial Excess Land	.645832%	.493294%	1.601695%	2.740825%
Industrial Vacant Land	.645832%	.493294%	1.601695%	2.740825%
Large Industrial	1.537786%	1.174580%	3.813754%	6.526120%
Pipeline	.907861%	.693436%	1.903081%	3.504378%
Farmlands	.137131%	.104742%	.066000%	.307873%
Farmlands Provincial Tenant	.137131%	.104742%	.066000%	.307873%
Managed Forests	.137131%	.104742%	.066000%	.307873%

3. That every owner of property assessed shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 31st day of August, 2007 and non-payment of the amount, as noted, on the date stated in accordance with this section shall constitute default.
4. On all taxes of the levy, which are in default on the 1st day of the month following the due date, a penalty of one and one quarter percent (1-1/4%) shall be added and thereafter a penalty of one and one quarter percent (1-1/4%) per month will be added on the 1st day of each and every month the default continues, until December 31st, 2007.
5. On the taxes in default on January 1st, 2008, interest shall be added at the rate of one and one quarter percent (1-1/4%) per month for each month or fraction thereof in which the default continues.
6. Notwithstanding paragraph 4, for owners enrolled and in good standing in the pre-authorized payment plan, no discount shall be allowed on prepayments and no penalty shall be charged on current levies.
7. Where any payment is received on account of taxes, the payment shall first be applied against penalty and interest owing in respect of those taxes according to the length of time the charges have been owing, with charges imposed earlier being discharged before charges imposed later and then shall be applied against the taxes owing according to the length of time they have been owing, with taxes imposed earlier being discharged before taxes imposed later.
8. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
9. The Tax Collector, not later than 21 days prior to the date that the tax bill is due, shall mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable, the respective date by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payments.

10. That taxes are payable to the Township of Edwardsburgh/Cardinal and may be paid at the Municipal Office, 18 Centre Street, Spencerville or at the Royal Bank of Canada, Spencerville and Prescott Branches and/or at any commercial bank in Canada.
11. That any surplus from Township operations for 2007 be transferred to the Reserve for Capital Expenditures.

Read a first and second time in open Council this 4th day of June, 2007.

Read a third and final time, passed, signed and sealed in open Council this 4th day of June, 2007.

Mayor

Clerk

Schedule "A" By-law 2007-30

	REVENUE	EXPENDITURES	TO BE RAISED FROM TAXES
	\$	\$	\$
TOWNSHIP - OPERATING			
COUNCIL		101,570	101,570
ADMINISTRATION	600,740	666,882	66,142
FIRE	11,500	236,200	224,700
POLICE	581,431	1,563,416	981,985
CONSERVATION AUTHORITY		26,349	26,349
PROTECTIVE SERVICES	5,800	21,700	15,900
BUILDING INSPECTION	111,000	99,758	- 11,242
BY-LAW ENFORCEMENT	1,800	17,475	15,675
911 SERVICE		750	750
PUBLIC WORKS	25,000	1,128,816	1,103,816
SEWAGE	7,500	7,500	
WATER	140,500	135,628	- 4,872
STORM SEWER		29,507	29,507
WASTE DISPOSAL SITES	30,000	95,000	65,000
WASTE COLLECTION	125,000	346,600	221,600
HEALTH SERVICES		3,000	3,000
CEMETERIES		5,000	5,000
RECREATION	250,300	555,273	304,973
LIBRARY		71,400	71,400
PLANNING	10,000	37,905	27,905
ECONOMIC DEVELOPMENT	15,000	41,200	26,200
AGRICULTURAL	6,000	23,875	17,875
SUBTOTAL	<u>1,921,571</u>	<u>5,214,804</u>	<u>3,293,233</u>
GRANTS, PIL	1,313,627		- 1,313,627
NET TOTAL	<u>3,235,198</u>	<u>5,214,804</u>	<u>1,979,606</u>
TOWNSHIP - CAPITAL			
COUNCIL	790,000	795,200	5,200
ADMINISTRATION	50,000	138,304	88,304
FIRE	200,000	230,000	30,000
PROTECTIVE SERVICES		500	500
BUILDING INSPECTION		3,100	3,100
PUBLIC WORKS	98,860	309,165	210,305
WASTE DISPOSAL	130,000	130,000	
RECREATION		129,500	129,500
STORM SEWER		161,000	161,000
TOTAL	<u>1,268,860</u>	<u>1,896,769</u>	<u>627,909</u>
GRAND TOTAL	<u>4,504,058</u>	<u>7,111,573</u>	<u>2,607,515</u>