

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

BY-LAW NO. 2009-36

**“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 2009”**

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 2009 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 09-21 to set tax ratios and tax rate reductions for prescribed property subclasses for 2009;

AND WHEREAS the Corporation of the United Counties of Leeds and Grenville has passed By-law 09-22 to adopt estimates of all sums required for the purposes of the upper tier municipality and to provide a levy on area municipalities for 2009;

AND WHEREAS the Province of Ontario has passed Regulation 92/09 (to amend O.Reg. 400/98) establishing education tax rates for 2009;

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

1. The estimates of the 2009 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 2009:

EDWARDSBURGH/CARDINAL TOWNSHIP				
Class	Municipal Rate	County Rate	Education Rate	Total Rate
Residential	.568127%	.409801%	.252000%	1.229928%
Residential PIL	.568127%	.409801%	.252000%	1.229928%
Residential Provincial Tenant	.568127%	.409801%	.252000%	1.229928%
Multi-Residential Class	.568127%	.409801%	.252000%	1.229928%
Commercial	.764926%	.551756%	1.617848%	2.934530%
Commercial General	.764926%	.551756%	0.000000%	1.316682%
Commercial PIL	.764926%	.551756%	1.617848%	2.934530%
Commercial Provincial Tenant	.764926%	.551756%	1.617848%	2.934530%
Commercial Excess Land	.535459%	.386238%	1.132494%	2.054191%
Commercial Vacant Land	.535459%	.386238%	1.132494%	2.054191%
Comm Excess Land Prov Ten	.535459%	.386238%	1.132494%	2.054191%
Industrial	1.029105%	.742314%	2.315150%	4.086569%
Industrial Provincial Tenant	1.029105%	.742314%	2.315150%	4.086569%
Industrial PIL	1.029105%	.742314%	2.315150%	4.086569%
Industrial Excess Land	.668912%	.482500%	1.504847%	2.656259%
Industrial Vacant Land	.668912%	.482500%	1.504847%	2.656259%
Large Industrial	1.592743%	1.148877%	2.700000%	5.441620%
Pipeline	.940306%	.678262%	1.798252%	3.416820%
Farmlands	.142032%	.102450%	.063000%	.307482%
Farmlands Provincial Tenant	.142032%	.102450%	.063000%	.307482%
Managed Forests	.142032%	.102450%	.063000%	.307482%
Commercial New Construction	.764926%	.551756%	1.520000%	2.836682%
Comm New Const Excess Land	.535459%	.386238%	1.064000%	1.985697%

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, 2009 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, 2009.
5. On the taxes in default on January 1st, 2010, 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 2009 be transferred to the Reserve for Capital Expenditures.

Read a first and second time in open Council this 1st day of June, 2009.

Read a third and final time, passed, signed and sealed in open Council this 1st day of June, 2009.

Mayor

Clerk

Schedule "A" By-law 2009-36

		REVENUE	EXPENDITURES	TO BE RAISED FROM TAXES
		\$	\$	\$
TOWNSHIP - OPERATING				
COUNCIL			89,657	89,657
ADMINISTRATION		702,763	853,658	150,895
FIRE		33,000	282,945	249,945
POLICE		111,075	1,134,680	1,023,605
CONSERVATION AUTHORITY			32,033	32,033
PROTECTIVE SERVICES		4,650	25,240	20,590
BUILDING INSPECTION		75,000	104,890	29,890
BY-LAW ENFORCEMENT		1,625	20,950	19,325
911 SERVICE		250	-	- 250
PUBLIC WORKS		51,205	1,189,083	1,137,878
SEWAGE		7,000	13,458	6,458
WATER		135,000	131,588	- 3,412
WATER CONTRACT SERVICES		32,274	30,582	- 1,692
RAW WATER SERVICES		94,195	94,195	-
STORM SEWER			24,930	24,930
WASTE DISPOSAL SITES		30,000	138,755	108,755
WASTE COLLECTION		135,000	340,000	205,000
CEMETERIES			5,000	5,000
RECREATION		274,000	587,845	313,845
LIBRARY			71,400	71,400
PLANNING		11,800	54,796	42,996
ECONOMIC DEVELOPMENT		5,270	61,435	56,165
AGRICULTURAL		2,100	21,042	18,942
SUBTOTAL		1,706,207	5,308,162	3,601,955
GRANTS, PIL		1,311,900		- 1,311,900
NET TOTAL		3,018,107	5,308,162	2,290,055
TOWNSHIP - CAPITAL				
COUNCIL			125,000	125,000
ADMINISTRATION		40,000	52,350	12,350
FIRE			52,400	52,400
PUBLIC WORKS		393,227	733,887	340,660
RECREATION		47,000	93,500	46,500
STORM SEWER		78,990	78,990	
LIBRARY			10,000	10,000
WATER			7,249	7,249
TOTAL		559,217	1,153,376	594,159
GRAND TOTAL		3,577,324	6,461,538	2,884,214