

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

BY-LAW NO. 2010-34

**“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 2010”**

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 2010 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 10-13 to set tax ratios and tax rate reductions for prescribed property subclasses for 2010;

AND WHEREAS the Corporation of the United Counties of Leeds and Grenville has passed By-law 10-14 to adopt estimates of all sums required for the purposes of the upper tier municipality and to provide a levy on area municipalities for 2010;

AND WHEREAS the Province of Ontario has passed Regulation 118/10 (to amend O.Reg. 400/98) establishing education tax rates for 2010;

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

1. The estimates of the 2010 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 2010:

EDWARDSBURGH/CARDINAL TOWNSHIP				
Class	Municipal Rate	County Rate	Education Rate	Total Rate
Residential	.620387%	.392896%	.241000%	1.254283%
Residential PIL	.620387%	.392896%	.241000%	1.254283%
Residential Provincial Tenant	.620387%	.392896%	.241000%	1.254283%
Multi-Residential Class	.620387%	.392896%	.241000%	1.254283%
Commercial	.835289%	.528995%	1.554103%	2.918387%
Commercial General	.835289%	.528995%	0.000000%	1.364284%
Commercial PIL	.835289%	.528995%	1.554103%	2.918387%
Commercial Provincial Tenant	.835289%	.558995%	1.554103%	2.918387%
Commercial Excess Land	.584714%	.370304%	1.087872%	2.042890%
Commercial Vacant Land	.584714%	.370304%	1.087872%	2.042890%
Comm Excess Land Prov Ten	.584714%	.370304%	1.087872%	2.042890%
Industrial	1.123768%	.711691%	2.190879%	4.026338%
Industrial Provincial Tenant	1.123768%	.711691%	2.190879%	4.026338%
Industrial PIL	1.123768%	.711691%	2.190879%	4.026338%
Industrial Excess Land	.730443%	.462595%	1.424071%	2.617109%
Industrial Vacant Land	.730443%	.462595%	1.424071%	2.617109%
Large Industrial	1.739254%	1.101483%	2.450000%	5.290737%
Pipeline	1.026802%	.650282%	1.708691%	3.385775%
Farmlands	.155097%	.098224%	.060250%	.313571%
Farmlands Provincial Tenant	.155097%	.098224%	.060250%	.313571%
Managed Forests	.155097%	.098224%	.060250%	.313571%
Commercial New Construction	.835289%	.528995%	1.430000%	2.794284%
Comm New Const Excess Land	.584714%	.370304%	1.001000%	1.956018%
Industrial New Construction	1.123768%	.711691%	1.430000%	3.265459%
Ind New Const Excess Land	.730443%	.462595%	.929500%	2.122538%

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, 2010 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, 2010.
5. On the taxes in default on January 1st, 2011, 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 2010 be transferred to the Reserve for Capital Expenditures.

Read a first and second time in open Council this 7th day of June, 2010.

Read a third and final time, passed, signed and sealed in open Council this 7th day of June, 2010.

Mayor

Clerk

Schedule "A" By-law 2010-34

	REVENUE	EXPENDITURES	TO BE RAISED FROM TAXES
	\$	\$	\$
TOWNSHIP - OPERATING			
COUNCIL			
L		86,000	86,000
ADMINISTRATION	748,981	998,045	249,064
FIRE	31,575	286,825	255,250
POLICE		1,167,653	1,167,653
CONSERVATION AUTHORITY		33,135	33,135
PROTECTIVE SERVICES		22,042	22,042
BUILDING INSPECTION	100,000	104,560	4,560
BY-LAW ENFORCEMENT	2,150	21,190	19,040
911 SERVICE		250	250
PUBLIC WORKS	55,705	1,227,857	1,172,152
SEWAGE	7,000	11,000	4,000
WATER	137,000	136,254	- 746
WATER CONTRACT			
SERVICES	36,000	25,305	- 10,695
RAW WATER SERVICES	92,530	92,530	-
STORM SEWER		25,155	25,155
WASTE DISPOSAL SITES	30,000	134,555	104,555
WASTE COLLECTION	130,000	340,000	210,000
HOSPITAL/FOOD BANK/LTC		10,000	10,000
CEMETERIES		5,000	5,000
RECREATION	267,575	593,095	325,520
LIBRARY		71,400	71,400
PLANNING	8,800	47,705	38,905
ECONOMIC DEVELOPMENT		60,000	60,000
AGRICULTURAL	3,500	25,202	21,702
DEFICIT 2009		51,212	51,212
SUBTOTAL	1,650,816	5,575,970	3,925,154
GRANTS, PIL	1,202,750		- 1,202,750
NET TOTAL	2,853,566	5,575,970	2,722,404
TOWNSHIP - CAPITAL			
COUNCIL			
L	20,000	88,419	68,419
ADMINISTRATION	39,500	42,500	3,000
FIRE	305,000	379,515	74,515
PUBLIC WORKS	605,000	1,118,000	513,000
STORM SEWER		40,000	40,000
RECREATION		9,700	9,700
SEWAGE		4,248	4,248
WATER		5,000	5,000
TOTAL	969,500	1,687,382	717,882
GRAND TOTAL	3,823,066	7,263,352	3,440,286