

**CORPORATION OF THE
TOWNSHIP OF EDWARDSBURGH CARDINAL**

BY-LAW NO. 2024

**“A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES AND
TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT
THEREOF FOR 2024”**

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 2024 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 24-15 to set tax ratios and tax rate reductions for prescribed property subclasses for 2024;

AND WHEREAS the Corporation of the United Counties of Leeds and Grenville has passed By-law 24-16 to adopt estimates of all sums required for the purposes of the upper tier municipality and to provide a levy on area municipalities for 2024;

AND WHEREAS the Province of Ontario has passed O.Reg 5/24 (to amend O. Reg. 400/98) establishing education tax rates for 2024;

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

1. That the tax rates, attached hereto as Schedule “A”, forming part of this by-law are hereby adopted and shall be applied against the whole of the assessment for real property in the respective class for the year 2024.
2. 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, 2024 and non-payment of the amount, as noted, on the date stated in accordance with this section shall constitute default.
3. 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, 2024.
4. On the taxes in default on January 1st, 2025, 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.
5. Notwithstanding paragraph 3, 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.

6. 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.
7. 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.
8. 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. If the taxpayer so directs in writing, the Tax Collector shall send the notice specifying amount of taxes payable by electronic mail.
9. 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, Kemptonville and Prescott Branches and/or at any commercial bank in Canada.
10. That any surplus from Township operations for 2024 be transferred to Reserves for Capital Expenditures apportioned based on a 10-year capital forecast, or allocated by resolution of Municipal Council.

Read a first and second time in open Council this 25 day of March, 2024.

Read a third time, passed, signed and sealed in open Council this 25 day of March, 2024.

Mayor

Clerk