

**CORPORATION OF THE  
TOWNSHIP OF EDWARDSBURGH CARDINAL**

**BY-LAW NO. 2021-**

**“A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES AND  
TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT  
THEREOF FOR 2021”**

**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 2021 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 21-20 to set tax ratios and tax rate reductions for prescribed property subclasses for 2021;

**AND WHEREAS** the Corporation of the United Counties of Leeds and Grenville has passed By-law 21-21 to adopt estimates of all sums required for the purposes of the upper tier municipality and to provide a levy on area municipalities for 2021;

**AND WHEREAS** the Province of Ontario has passed Regulation 46/21 (to amend O.Reg. 400/98) establishing education tax rates for 2021;

**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 2021.
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 31<sup>st</sup> day of August, 2021 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 1<sup>st</sup> 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 1<sup>st</sup> day of each and every month the default continues, until December 31<sup>st</sup>, 2021.
4. On the taxes in default on January 1<sup>st</sup>, 2022, 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 2021 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 26 day of April, 2021.

Read a third time, passed, signed and sealed in open Council this 26 day of April, 2021.

---

**Mayor**

---

**Clerk**

TOWNSHIP OF EDWARDSBURGH/CARDINAL					
Schedule A					
Bylaw 2021-					
2021 RATES					
	Class	Township	County	School	Total
RT	Residential Taxable: Full	0.00673294	0.00369475	0.00153000	0.01195769
RH	Residential Taxable: Full, Shared PIL	0.00673294	0.00369475	0.00153000	0.01195769
R1	Residential Taxable: Farmland 1	0.00269318	0.00147900	0.00612000	0.01029218
RP	Residential Provincial Tenant	0.00673294	0.00369475	0.00153000	0.01195769
RF	Residential PIL: Full	0.00673294	0.00369475	0.00153000	0.01195769
RG	Residential PIL: General	0.00673294	0.00369475	0.00000000	0.01042769
MT	Multi-Residential Taxable: Full	0.00673294	0.00369475	0.00153000	0.01195769
CT	Commercial Taxable: Full, General	0.00906524	0.00497462	0.00880000	0.02283986
CH	Commercial Taxable: Full, Shared PIL	0.00906524	0.00497462	0.00880000	0.02283986
CM	Commercial Taxable: Full, General	0.00906524	0.00497462	0.00000000	0.01403986
CU	Commercial Taxable: Excess Land	0.00634567	0.00348231	0.00880000	0.01862798
CX	Commercial Taxable: Vacant Land	0.00634567	0.00348231	0.00880000	0.01862798
CK	Commercial Taxable: Excess Land Shared PIL	0.00634567	0.00348231	0.00880000	0.01862798
C1	Commercial Taxable: Farmland 1	0.00269318	0.00147900	0.00061200	0.00478418
C7	Commercial Taxable: Small-Scale On-Farm Business	0.00226631	0.00124365	0.00220000	0.00570996
CP	Commercial Tenant	0.00906524	0.00497462	0.00880000	0.02283986
CF	Commercial PIL: Full	0.00906524	0.00497462	0.00880000	0.02283986
CG	Commercial PIL: General	0.00906524	0.00497462	0.00000000	0.01403986
XT	Commercial New Construction Taxable: Full	0.00906524	0.00497462	0.00980000	0.02383986
XU	Commercial New Construction Taxable: Excess Land	0.00634567	0.00348231	0.00980000	0.01962798
XF	Commercial New Construction PIL: Full	0.00906524	0.00497462	0.00980000	0.02383986
ST	Shopping Centre Taxable: Full	0.00634567	0.00497462	0.00980000	0.02112029
SU	Shopping Centre: Taxable: Excess Land (Vacant)	0.00634567	0.00348231	0.00980000	0.01962798
DT	Commercial Office Taxable: Full	0.00634567	0.00497462	0.00980000	0.02112029
DU	Commercial Office: Vacant Land	0.00634567	0.00348231	0.00980000	0.01962798
HF	Landfill	0.00906524	0.00497462	0.00880000	0.02283986
IT	Industrial Taxable: Full	0.01219605	0.00669268	0.00880000	0.02768873
IP	Industrial Provincial Tenant	0.01219605	0.00669268	0.00880000	0.02768873
IH	Industrial Taxable: Full, Shared PIL	0.01219605	0.00669268	0.00880000	0.02768873
IU	Industrial Taxable: Excess Land	0.00792744	0.00435020	0.00880000	0.02107764
IX	Industrial Taxable: Vacant Land	0.00792744	0.00435020	0.00880000	0.02107764
IG	Industrial PIL: General	0.01219605	0.00669268	0.00000000	0.01888873
IK	Industrial Taxable: Excess Land Shared PIL	0.00792744	0.00435020	0.00880000	0.02107764
I7	Industrial Taxable: Small -Scale On-Farm Business	0.00304935	0.00167317	0.00220000	0.00692252
IZ	Industrial PIL: General Vacant Land	0.00792744	0.00435020	0.00880000	0.02107764
JT	Industrial New Construction Taxable: Full	0.01219605	0.00669268	0.00980000	0.02868873
JU	Industrial New Construction Taxable: Excess Land	0.00792744	0.00435020	0.00980000	0.02207764
LT	Large Industrial Taxable: Full	0.01887581	0.01035824	0.01250000	0.04173405
LU	Large Industrial Taxable: Excess Land	0.01226928	0.00673258	0.01250000	0.03150186
PT	Pipelines Taxable: Full	0.01114370	0.00611519	0.01219450	0.02945339
FT	Farm Taxable: Full	0.00168324	0.00092369	0.00038250	0.00298942
FP	Farmlands Provincial Tenant	0.00168324	0.00092369	0.00038250	0.00298942
TT	Managed Forest Taxable: Full	0.00168324	0.00092369	0.00038250	0.00298942